

Via Facsimile and U.S. Mail  
Mail Stop 6010

June 29, 2006

David J. Noble  
Chairman and Chief Executive Officer  
American Equity Investment Life Holding Company  
5000 Westown Parkway, Suite 440  
West Des Moines, IA 50266

**Re: American Equity Investment Life Holding Company  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 14, 2006  
File Number: 001-31911**

Dear Mr. Noble:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Atkinson  
Accounting Branch Chief