

Via Facsimile and U.S. Mail
Mail Stop 4720

October 21, 2009

Liu Jiade
Chief Financial Officer
China Life Insurance Company Limited
16 Chaowai Avenue
Chaoyang District
Beijing 100020, China

**Re: China Life Insurance Company Limited
Form 20-F for the Year Ended December 31, 2008
Filed on April 28, 2009
File No. 001-31914**

Dear Mr. Jiade:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief