



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

April 8, 2011

Mr. Wan Feng
President and Executive Director
China Life Insurance Company Limited
16 Financial Street
Xicheng District
Beijing 100033, China

**Re: China Life Insurance Company Limited
Form 20-F for Fiscal Year Ended December 31, 2009
File No. 001-31914**

Dear Mr. Feng:

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

Sincerely,

Melissa Rocha
Accounting Branch Chief