

SECURITIES AND EXCHANGE COMMISSION

FORM 15-15D

Notice of suspension of duty to file reports pursuant to Section 13 and 15(d) of the Act

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FILER

Principal Life Income Fundings Trust 2008-040

CIK: **1435441** | State of Incorporation: **DE** | Fiscal Year End: **1231**
Type: **15-15D** | Act: **34** | File No.: **333-147181-45** | Film No.: **09544640**
SIC: **6321** Accident & health insurance

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DES MOINES IA 50392-0300

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

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number 333-147181-45

Principal Life Income Fundings Trust 2008-40
(by Principal Life Insurance Company as depositor)

(Exact name of registrant as specified in its charter)

Principal Life Income Fundings Trust 2008-40
c/o Principal Life Insurance Company, as depositor
711 High Street
Des Moines, Iowa 50392-0001
(515) 247-5111

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Principal® Life CoreNotes®
(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which a duty to file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)	<input type="checkbox"/>
Rule 12g-4(a)(2)	<input type="checkbox"/>
Rule 12h-3(b)(1)(i)	<input type="checkbox"/>
Rule 12h-3(b)(1)(ii)	<input type="checkbox"/>
Rule 15d-6	<input checked="" type="checkbox"/>

Approximate number of holders of record as of the certification or notice date: 24

Pursuant to the requirements of the Securities Exchange Act of 1934 Principal Life Income Fundings Trust 2008-40 (by Principal Life Insurance Company, as depositor) has caused this certification/notice to be signed on its behalf by the undersigned duly authorized person.

Date: January 21, 2009

By: /s/ Dwight N. Soethout

Name: Dwight N. Soethout

Title: Vice President & Chief Financial Officer- RIS

Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the General Rules and Regulations under the Securities Exchange Act of 1934. The registrant shall file with the Commission three copies of Form 15, one of which shall be manually signed. It may be signed by an officer of the registrant, by counsel or by any other duly authorized person. The name and title of the person signing the form shall be typed or printed under the signature.

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