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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549**

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**FORM 12b-25**  
NOTIFICATION OF LATE FILING

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Commission File Numbers: 000-55783 and 000-55784

(Check one):  Form 10-K  Form 20-F  Form 11-K  Form 10-Q  Form N-SAR  Form N-CSR

For Period Ended: **June 30, 2017**

- Transition Report on Form 10-K
- Transition Report on Form 20-F
- Transition Report on Form 11-K
- Transition Report on Form 10-Q
- Transition Report on Form N-SAR

For the Transition Period Ended:

Nothing in this form shall be construed to imply that the Commission has verified any information contained herein.

If the notification relates to a portion of the filing checked above, identify the item(s) to which the notification relates:

**PART I -- REGISTRANT INFORMATION**

**LIFE PARTNERS POSITION HOLDER TRUST**  
**LIFE PARTNERS IRA HOLDER PARTNERSHIP, LLC**

Full Name of Registrants

\_\_\_\_\_  
Former Name if Applicable

**1717 Main Street, Suite 4200**  
Address of Principal Executive Office (Street and Number)

**Dallas, TX 75201**  
City, State and Zip Code

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**PART II -- RULES 12b-25(b) AND (c)**

If the subject report could not be filed without unreasonable effort or expense and the registrant seeks relief pursuant to Rule 12b-25(b), the following should be completed. (Check box if appropriate)

(a) The reasons described in reasonable detail in Part III of this form could not be eliminated without unreasonable effort or expense;

(b) The subject annual report, semi-annual report, transition report on Form 10-K, Form 20-F, Form 11-K, Form N-SAR or Form N-CSR, or portion thereof, will be filed on or before the fifteenth calendar day following the prescribed due date; or the subject quarterly report or transition report on Form 10-Q, or portion thereof, will be filed on or before the fifth calendar day following the prescribed due date; and

(c) The accountant's statement or other exhibit required by Rule 12b-25(c) has been attached if applicable.

**PART III -- NARRATIVE**

State below in reasonable detail why Forms 10-K, 20-F, 11-K, 10-Q, N-SAR, N-CSR, or the transition report or portion thereof, could not be filed within the prescribed time period.

On or about July 3, 2017, a Registration Statement on Form 10 filed jointly by Life Partners Position Holder Trust and Life Partners IRA Holder Partnership, LLC ("Registrant"), registering Position Holder Trust Interests, IRA Fractional Interests and IRA Partnership Interests, as separate classes of securities under Section 12(g)(1) of the Securities Exchange Act of 1934, became effective by operation of law. The Registrant continues to prepare its financial statements and related footnotes and other disclosures in accordance with Generally Accepted Accounting Principles and the rules and regulations of the SEC. The Registrant will amend the Form 10 and file any required periodic reports upon completion of an audit of the financial statements, which is presently underway.

**PART IV -- OTHER INFORMATION**

(1) Name and telephone number of person to contact in regard to this notification

**Robert B. Murphy, Esq.**

**202**

**906-8721**

(Name)

(Area Code)

(Telephone Number)

(2) Have all other periodic reports required under Section 13 or 15(d) of the Securities Exchange Act of 1934 or Section 30 of the Investment Company Act of 1940 during the preceding 12 months or for such shorter period that the registrant was required to file such report(s) been filed? If answer is no, identify report(s).  
Yes  No

N/A

(3) Is it anticipated that any significant change in results of operations from the corresponding period for the last fiscal year will be reflected by the earnings statements to be included in the subject report or portion thereof? Yes  No

N/A

If so, attach an explanation of the anticipated change, both narratively and quantitatively, and, if appropriate, state the reasons why a reasonable estimate of the results cannot be made.

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LIFE PARTNERS POSITION HOLDER TRUST  
LIFE PARTNERS IRA HOLDER PARTNERSHIP, LLC  
(Name of Registrants as Specified in their Charters)

have caused this notification to be signed on their behalf by the undersigned hereunto duly authorized.

Dated: August 14, 2017

By: /s/ Eduardo S. Espinosa  
Eduardo S. Espinosa, Trustee  
Life Partners Position Holder Trust

Dated: August 14, 2017

By: /s/ Eduardo S. Espinosa  
Eduardo S. Espinosa, Manager  
Life Partners IRA Holder Partnership, LLC

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