

Via Facsimile and U.S. Mail
Mail Stop 6010

August 29, 2008

James P. Brannen
Chief Financial Officer (Principal Financial
And Accounting Officer)
FBL Financial Group, Inc.
5400 University Avenue
West Des Moines, IA 50266-5997

Re: FBL Financial Group, Inc.
Form 10-K for the Year Ended December 31, 2007
Filed February 25, 2008
File 001-11917

Dear Mr. Brannen:

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

Sincerely,

Joel Parker
Accounting Branch Chief