



DIVISION OF
CORPORATION FINANCE

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

August 31, 2010

James E. Hohmann
Chief Executive Officer
FBL Financial Group, Inc.
5400 University Avenue
West Des Moines, IA 50266-5997

Re: FBL Financial Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 19, 2010
Definitive 14A
Filed March 31, 2010
File Number: 001-11917

Dear Mr. Hohmann:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief