



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

May 2, 2017

Via E-mail

Mr. Brian S. Pribyl  
Senior Vice President - Chief Financial Officer  
and Treasurer  
National Western Life Group, Inc.  
850 East Anderson Lane  
Austin, Texas 78752-1602

**Re: National Western Life Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed March 10, 2017  
File No. 000-55522**

Dear Mr. Pribyl:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Sharon M. Blume

Sharon M. Blume  
Accounting Branch Chief  
Office of Healthcare and Insurance