



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