

**Mail Stop 6010**  
Via Facsimile and U.S. Mail

December 7, 2006

Mr. R. Philip Bixby  
President, Chief Executive Officer and Chairman  
Kansas City Life Insurance Company  
3520 Broadway  
Kansas City, Missouri 64111-2565

**Re: Kansas City Life Insurance Company**  
**Form 10-K for fiscal year ended December 31, 2005**  
**File No. 002-40764**

Dear Mr. Bixby:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief