

Via Facsimile and U.S. Mail
Mail Stop 4720

June 2, 2009

Tracy W. Knapp
Senior Vice President, Finance
Kansas City Life Insurance Company
3520 Broadway
Kansas City, MO 64111-2565

Re: Kansas City Life Insurance Company
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
File Number: 001-33348

Dear Mr. Knapp:

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

Sincerely,

Joel Parker
Accounting Branch Chief