

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