



DIVISION OF  
CORPORATION FINANCE

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

December 30, 2010

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

**Re: Kansas City Life Insurance Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Quarterly Period Ended March 31, 2010**  
**Schedule 14A**  
**Filed on March 22, 2010**  
**File No. 001-33348**

Dear Mr. Knapp:

We have completed our review of the above filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler  
Assistant Director