

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

November 14, 2006

Mr. Robert L. Moody  
Chairman of the Board and Chief Executive Officer  
National Western Life Insurance Company  
850 East Anderson Lane  
Austin, Texas 78752-1602

**Re: National Western Life Insurance Company**  
**Form 10-K for fiscal year ended December 31, 2005**  
**File No. 002-17039**

Dear Mr. Moody:

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

Sincerely,

Kevin Woody  
Accounting Branch Chief