

Via Facsimile and U.S. Mail  
Mail Stop 4720

August 17, 2009

Mr. Jack B. Lay  
Senior Executive Vice President and  
Chief Financial Officer  
Reinsurance Group of America, Inc.  
1370 Timberlake Manor Parkway  
Chesterfield, MO 63017

**Re: Reinsurance Group of America, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**File Number: 001-11848**

Dear Mr. Lay,

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief