



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4546

May 22, 2017

VIA E-mail

Mr. Todd C. Larson
Senior Executive Vice President Finance &
Chief Financial Officer
Reinsurance Group of America, Inc.
16600 Swingley Ridge Road
Chesterfield, MI 63017

**Re: Reinsurance Group of America, Inc.
Form 8-K dated April 27, 2017
Filed April 27, 2017
File No. 001-11848**

Dear Mr. Larson:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kevin W. Vaughn

Kevin W. Vaughn
Accounting Branch Chief
Office of Healthcare and Insurance