



DIVISION OF  
CORPORATION FINANCE

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

October 9, 2018

Todd C. Larson  
Senior Executive Vice President and Chief Financial Officer  
Reinsurance Group of America, Inc.  
16600 Swingley Ridge Road  
Chesterfield, MO 63017

**Re: Reinsurance Group of America, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 27, 2018**  
**File No. 001-11848**

Dear Mr. Larson:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Healthcare & Insurance