



DIVISION OF
CORPORATION FINANCE

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

May 15, 2020

Todd Larson
Senior Executive Vice President & Chief Financial Officer
REINSURANCE GROUP OF AMERICA INC
16600 Swingley Ridge Road
Chesterfield, Missouri 63017

Re: REINSURANCE GROUP OF AMERICA INC
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 27, 2020
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 Finance