



THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
9800 BLACKWELL ROAD
ROCKVILLE, MD 20850



07046108

1-33348

Gary Sundick
Vice President
Listings/Investigations

By Facsimile and First Class Mail

March 7, 2007

Mr. Brian K. Johnson
Office of Filings and Information Services
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

MAR 07, 2007

Dear Mr. Johnson:

Kansas City Life Insurance Company (the "Registrant") is listed on The Nasdaq Stock Market (the "Exchange" or "Nasdaq") pursuant to a temporary exemption from registration granted to certain insurance companies in connection with Nasdaq's August 1, 2006, transition to a national securities exchange.¹ These exempt companies are required to register under Section 12(b) of the Exchange Act by August 1, 2009.

This is to certify that on March 6, 2007 the Exchange received a copy of the Registrant's Form 10 - 12(b) for the registration of the following security:

Common Stock, \$1.25 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

PROCESSED

Sincerely,

Gary Sundick

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Exchange Act Release No. 34-54241 (July 31, 2006).

END

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