



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