Mail Stop 4720

March 11, 2010

Carol A. McCoy Vice President, Associate Counsel & Secretary Torchmark Corporation 3700 South Stonebridge Drive McKinney, TX 75070

> Re: Torchmark Corporation Preliminary Proxy Statement Filed March 11, 2010 File No. 001-08052

Dear Ms. McCoy:

We have completed our review of the above listed filing and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler Assistant Director

cc: Tim Gregg (Maynard Cooper & Gale PC)