



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

DIVISION OF  
CORPORATION FINANCE

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