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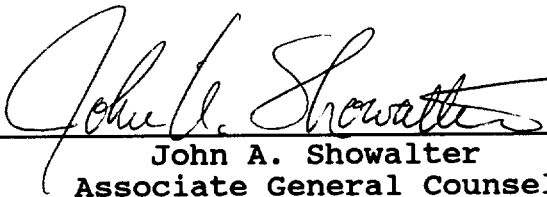
The Lioness...protecting her own.

**KANSAS CITY LIFE
INSURANCE COMPANY**

Broadway at Armour / Box 419139 / Kansas City, Missouri 64141-6139
Telephone: (816) 753-7000

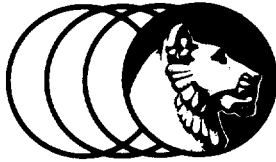
**STATEMENT OF PENSION PLAN
FOR SELECT GROUP OF MANAGEMENT OR
HIGHLY COMPENSATED EMPLOYEES
PURSUANT TO DOL REGULATION 2520.104-23**

1. Name and address of employer: Kansas City Life Insurance Company, 3520 Broadway, Kansas City, Missouri 64111-2565.
2. Employer Identification Number: 44-0308260
3. Kansas City Life Insurance Company maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
4. Kansas City Life Insurance Company maintains one such plan. There are approximately 50 employees in the plan.



John A. Showalter
Associate General Counsel

December 10, 1992



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Associate General Counsel

December 10, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, Northwest
Washington, D. C. 20210

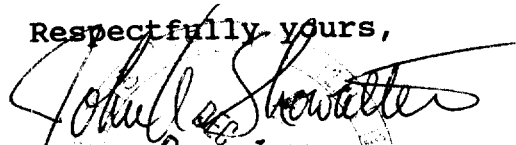
RE: Statement of Pension Plan for Select Group
of Management of Highly Compensated Employees
Pursuant to DOL Regulation 2520.104-23

Gentlemen:

Enclosed is a statement by Kansas City Life Insurance Company to satisfy the conditions for the alternative method of compliance with the reporting and disclosure requirements of Title I of ERISA prescribed in DOL Regulation 2520.104-23. A copy of this statement is also being filed with the Pension and Welfare Benefits Administration to meet the requirements of the notice issued in July, 1992 concerning compliance with the annual reporting provisions of Title I of ERISA.

If you need any further information, I can be contacted at the address on the letterhead or at 1-800-821-5529, Extension 8282, between 8:00 a.m. and 4:15 p.m. Monday through Friday.

Respectfully yours,


John A. Showalter
Associate General Counsel

JAS:skm

Enclosure

