

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

**FORM 8-K**

**CURRENT REPORT**  
**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): September 25, 2008**

**REINSURANCE GROUP OF AMERICA, INCORPORATED**

(Exact Name of Registrant as specified in Charter)

Missouri  
(State or other jurisdiction  
of incorporation)

1-11848  
(Commission File Number)

43-1627032  
(I.R.S. Employer  
Identification No.)

1370 TIMBERLAKE MANOR PARKWAY  
CHESTERFIELD, MISSOURI 63017  
(Address of Principal Executive Offices)

Registrant's telephone number, including area code: (636) 736-7000

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(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 9.01. Financial Statements and Exhibits.**

(d) Exhibits

The following Exhibit is incorporated by reference into Post-Effective Amendment No. 1 to the Registration Statement on Form S-3ASR (SEC File Nos. 333-131761, 333-131761-01 and 333-131761-02) filed with the SEC on September 24, 2008, as an exhibit thereto and is filed as part of this Current Report.

Exhibit 8.1 Opinion of Bryan Cave LLP

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Reinsurance Group of America, Incorporated

By: /s/ Jack B. Lay

Jack B. Lay

Senior Executive Vice President and Chief Financial  
Officer

Date: September 25, 2008

## EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
8.1	Opinion of Bryan Cave LLP

September 25, 2008

Reinsurance Group of America, Incorporated  
1370 Timberlake Manor Parkway  
Chesterfield, Missouri 63017

Ladies and Gentlemen:

We have acted as counsel to Reinsurance Group of America, Incorporated, a Missouri corporation (the "Company"), in connection with the offering of up to 5,628,600 shares of Class A common stock (the "Class A Stock") issuable upon exercise of warrants issued as part of the Company's Trust PIERS Units issued on December 18, 2001 in a public offering (the "Warrants"), pursuant to the Prospectus Supplement dated September 24, 2008 (the "Prospectus Supplement") to the Prospectus contained in the Company's Registration Statement filed pursuant to the Securities Act of 1933 (File Nos. 333-131761, 333-131761-01 and 333-131761-02). Except as otherwise indicated herein, all capitalized terms used in this letter have the same meaning assigned to them in the Prospectus Supplement.

In rendering our opinion, we have examined and relied upon, without independent investigation as to matters of fact, the Prospectus Supplement and such other documents, certificates and instruments as we have considered relevant for purposes of this opinion. We have assumed without independent verification that the factual information set forth in the Prospectus Supplement is accurate and complete in all material respects and our opinion is conditioned expressly on, among other things, the accuracy as of the date hereof, and the continuing accuracy, of all of such factual information through and as of the date of issuance of the Class A Stock. Any material changes in the facts referred to, set forth or assumed herein or in the Prospectus Supplement may affect the conclusions stated herein

In rendering our opinion, we have considered the applicable provisions of (a) the Internal Revenue Code of 1986, as amended (the "Code") as in effect on the date hereof, and our interpretations of the Code, (b) the applicable Treasury regulations as currently in effect and our interpretations of such regulations (the "Regulations"), (c) current administrative interpretations by the Internal Revenue Service ("Service") of the Regulations and the Code, and (d) existing judicial decisions, all of which are subject to change or modification at any time (possibly with retroactive effect) and such other authorities as we have considered relevant. It should be noted that such laws, Code, Regulations, judicial decisions and administrative interpretations are

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subject to change at any time and, in some circumstances, with retroactive effect. A material change in any of the authorities upon which our opinion is based could affect our conclusions herein.

Based solely upon the foregoing and in reliance thereon and subject to the exceptions, limitations and qualifications stated herein, we confirm that the statements contained in the Prospectus Supplement under the caption "Material United States Federal Tax Consequences" insofar as such statements constitute matters of law or legal conclusions, as qualified therein, are our opinion and that such statements fairly describe the material United States federal tax consequences of owning the Warrants, and are true, correct and complete in all material respects.

Except as expressly set forth above, we express no other opinion. We hereby consent to the filing of this opinion as an exhibit to the Company's Form 8-K, and to the references to our firm name therein. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act of 1933 or the rules and regulations of the Securities and Exchange Commission.

Very truly yours,

/s/ BRYAN CAVE LLP

BRYAN CAVE LLP