



DIVISION OF
CORPORATION FINANCE

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

September 20, 2024

Bret A. Conklin
Executive Vice President and Chief Financial Officer
Horace Mann Educators Corporation
1 Horace Mann Plaza
Springfield, IL 62715-0001

Re: Horace Mann Educators Corporation
Form 10-K For the Fiscal Year Ended December 31, 2023
File No. 001-10890

Dear Bret A. Conklin:

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 Crypto Assets

cc: Donald Carley