

Mail Stop 3561

January 24, 2008

Via Fax & U.S. Mail

Mr. Patrick J. Ottensmeyer
Chief Financial Officer
Montes Urale, 625
Lomas de Chapultepec
11000 Mexico, D.F. Mexico

**Re: Kansas City Southern de Mexico, S.A. DE C.V.
Form 10-K for the year ended December 31, 2006
Filed February 27, 2007
File No. 333-08322**

Dear Mr. Ottensmeyer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief