



UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549-0402

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 21, 2010

Via Fax & U.S. Mail

Mr. Michael W. Upchurch  
Chief Financial Officer  
427 West 12<sup>th</sup> Street  
Kansas City, Missouri 64105

**Re: Kansas City Southern de Mexico, S.S. De C.V.  
Form 10-K for the year ended December 31, 2009  
Filed February 12, 2010  
File No. 333-08322**

Dear Mr. Upchurch:

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

Sincerely,

Linda Cvrkel  
Branch Chief

Via facsimile  
(816) 983-1297