



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 1, 2011

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  
Form 10-K for the fiscal year ended December 31, 2010  
Filed February 9, 2011  
File No. 001-04717**

Dear Mr. Upchurch:

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

Via facsimile  
(816) 983-1297