



DIVISION OF  
CORPORATION FINANCE

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

February 25, 2021

Michael W. Upchurch  
Executive Vice President and Chief Financial Officer  
Kansas City Southern  
427 West 12th Street  
Kansas City, Missouri 64105

**Re: Kansas City Southern**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed January 29, 2021**  
**File No. 001-04717**

Dear Mr. Upchurch:

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 Energy & Transportation