

Room 4561

September 14, 2006

Thomas A. McDonnell  
Chief Executive Officer  
DST Systems, Inc.  
333 West 11<sup>th</sup> Street  
Kansas City, Missouri 64105

**Re: DST Systems, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 7, 2006  
Form 8-K Filed July 21, 2006  
File no. 1-14036**

Dear Mr. McDonnell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Very truly yours,

Kathleen Collins  
Accounting Branch Chief