

Room 4561  
Via fax (816) 435-8630

February 14, 2008

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, 2006**  
**Filed March 1, 2006**  
**File no. 1-14036**

Dear Mr. McDonnell:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief