



DIVISION OF
CORPORATION FINANCE

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

Via fax: (816) 435-8630

August 23, 2010

Mr. Kenneth Hager
Chief Financial Officer
DST Systems, Inc
333 West 11th Street
Kansas City, MO 64105

Re: DST Systems, Inc
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 001-14036

Dear Mr. Hager:

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

Sincerely,

Kathleen Collins
Accounting Branch Chief