

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

CORPORATION FINANCE

Mail Stop 3561

May 16, 2017

Mr. Michael W. Upchurch Chief Financial Officer Kansas City Southern 427 West 12th Street Kansas City, MO 64105

**Re:** Kansas City Southern

Form 10-K for the year ended December 31, 2016

Filed January 27, 2017 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,

/s/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure