

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

June 14, 2018

Michael Upchurch Chief Financial Officer KANSAS CITY SOUTHERN 427 West 12th Street Kansas City, Missouri

Re: KANSAS CITY SOUTHERN
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed January 26, 2018

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.

Division of Corporation Finance Office of Transportation and Leisure