

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

DIVISION OF CORPORATION FINANCE

February 21, 2019

Timothy J. Gallagher Chief Financial Officer GENESEE & WYOMING INC 20 West Avenue Darien, CT 06820

Re: GENESEE & WYOMING INC Form 10-K for the Year Ended December 31, 2017 Filed February 28, 2018 File No. 001-31456

Dear Mr. Gallagher:

We have completed our review of your filings. 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,

Division of Corporation Finance Office of Transportation and Leisure

cc: Allison Fergus