

Mail Stop 3561

April 10, 2007

Via Fax & U.S. Mail

Mr. Yao Xiaocong  
Chief Accountant  
GUANGSHEN RAILWAY COMPANY LIMITED  
No. 1052 Heping Road  
Shenzhen  
People's Republic of China 518010

**Re: Guangshen Railway Company Limited  
Form 20-F for the year ended December 31, 2005  
File No. 1-14362**

Dear Mr. Yao:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief