



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

January 21, 2009

Guangshen Railway Company Limited
Yao Xiaocong - Chief Accountant
No. 1052 Heping Road
Shenzhen, Guangdong Province
People's Republic of China 518010

Re: Guangshen Railway Company Limited
Form 20-F the year ended December 31, 2007
Filed June 26, 2008
File Number: 001-14362

Dear Mr. Yao Xiaocong:

We have completed our review of your Form 20-F, and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey
Branch Chief