



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

August 14, 2009

He Yuhua
Chairman of the Board of Directors
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 fiscal year ended December 31, 2008
Filed June 25, 2009
File No. 001-14362

Dear He Yuhua:

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

Sincerely,

Max A. Webb
Assistant Director

cc: Mr. Guo Xiangdong
 Facsimile: (86-755) 2559-1480

 Mr. Alan Seem
 Facsimile: (86-10) 6563-6002