



DIVISION OF  
CORPORATION FINANCE

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

August 10, 2022

Xinpeng Luo  
Chief Accountant  
Guangshen Railway Company Limited  
No. 1052 Heping Road, Luohu District  
Shenzhen  
People's Republic of China 518010

**Re: Guangshen Railway Company Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2020**  
**File No. 001-14362**

Dear Mr. Luo:

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.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation