



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

November 13, 2007

Via Fax & U.S. Mail

Mr. Timothy J. Gallagher  
Chief Financial Officer  
66 Field Point Road,  
Greenwich, Connecticut 06830

**Re: Genesee & Wyoming, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**File No. 001-31456**

Dear Mr. Gallagher:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief