



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

DIVISION OF  
CORPORATION FINANCE

January 4, 2011

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

**Re: Genesee & Wyoming Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**File No. 1-31456**

and

**Definitive 14A**  
**Filed April 16, 2010**  
**File No. 1-31456**

Dear Mr. Gallagher:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief