



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

DIVISION OF  
CORPORATION FINANCE

February 21, 2019

Timothy J. Gallagher  
Chief Financial Officer  
GENESEE & WYOMING INC  
20 West Avenue  
Darien, CT 06820

**Re: GENESEE & WYOMING INC**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed February 28, 2018**  
**File No. 001-31456**

Dear Mr. Gallagher:

We have completed our review of your filings. 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 Transportation and Leisure

cc: Allison Fergus