



DIVISION OF  
CORPORATION FINANCE

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

July 12, 2010

Gary O. Marina  
Chief Executive Officer  
Banyan Rail Services, Inc.  
2255 Glades Road, Suite 342-W  
Boca Raton, FL 33431

**Re: Banyan Rail Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2010**  
**File No. 001-09043**

Dear Mr. Marina:

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

Sincerely,

Linda VanDoorn  
Senior Assistant Chief Accountant