

Mail Stop 3561

May 31, 2007

Via Fax & U.S. Mail

Mr. Larry G. Brady
Chief Financial Officer
THE GREENBRIER COMPANIES, INC.
One Centerpointe Drive, Suite 200
Lake Oswego, Oregon 97035

**Re: The Greenbrier Companies, Inc.
Form 10-K for the year ended August 31, 2006
File No. 1-13146**

Dear Mr. Brady:

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

Sincerely,

David R. Humphrey
Branch Chief