



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

January 21, 2009

Guangshen Railway Company Limited  
Yao Xiaocong - Chief Accountant  
No. 1052 Heping Road  
Shenzhen, Guangdong Province  
People's Republic of China 518010

**Re:            Guangshen Railway Company Limited**  
**Form 20-F the year ended December 31, 2007**  
**Filed June 26, 2008**  
**File Number: 001-14362**

Dear Mr. Yao Xiaocong:

We have completed our review of your Form 20-F, and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief