



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