



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

January 2, 2018

Timothy J. Gallagher  
Chief Financial Officer  
Genesee & Wyoming Inc.  
20 West Avenue  
Darien, Connecticut 06820

**Re: Genesee & Wyoming Inc.**  
**Form 10-K for the Year Ended December 31, 2016**  
**Filed March 1, 2017**  
**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,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure