

March 6, 2006

FILED ELECTRONICALLY

Ms. Andrea Needles
Senior Campaign Finance Analyst
The Federal Election Commission
Washington, DC 20463

Identification No.: C00289058 - Genesee & Wyoming Inc. PAC

Re: February 10, 2006 Notice Regarding Transfer to Non-Federal Account and February 17, 2006 Notice Regarding Transfer to Non-Federal Account

Dear Ms. Needles:

This letter is submitted in response to the above-referenced notices issued by the Federal Election Commission (the "Commission") to Genesee & Wyoming Inc. PAC (GWRR PAC).

As a result of conversations with Andrea Needles of the Commission, we understand that these notices have been sent as a result of the reporting of transfers from GWRR PAC's federal account to its non-federal account. Further, we understand that these notices are now issued any time such a transfer is reported and a detailed explanation of the purpose of the transfer is not included in that report.

The transfers referenced in the notices listed above were reported in the 2005 Mid-Year Report and 2005 End of the Year Report. They were made by GWRR PAC to replenish funds in its non-federal account. No funds previously transferred to the non-federal account have been used in connection with any federal election activity and we do not envision using any funds from the non-federal account in connection with any federal election activity in the future.

Having clarified this issue, we understand that we need to file amended reports, and have done so with a memo note attached to the end of each report that states the following: "The transfers to a nonfederal account referenced under the disbursement section are intended to replenish our nonfederal account. This money is strictly used for candidate contributions at the state level." Going forward, GWRR PAC will include this memo explanation with each report that contains a transfer to its non-federal account.

If you have any questions or concerns, please inform me as soon as possible. Thank you for your attention to this matter.

Sincerely,

Robert Grossman
Treasurer
Genesee & Wyoming Inc. PAC
