



DIVISION OF  
CORPORATION FINANCE

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

November 5, 2024

William M. Thalman  
Executive Vice President and Chief Financial Officer  
L.B. Foster Company  
415 Holiday Drive, Suite 100  
Pittsburgh, PA 15220

**Re: L.B. Foster Company**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-10436**

Dear William M. Thalman:

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,

Division of Corporation Finance  
Office of Trade & Services