

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

Office of Trade &

Finance
Services