December 21, 2007

Via U.S. Mail and Facsimile

Mr. David Russo Chief Financial Officer L. B. Foster Company 415 Holiday Drive Pittsburgh, Pennsylvania 15220

Re: L. B. Foster Company

Form 10-K for the year ended December 31, 2006

Filed March 15, 2007 File No. 000-10436

Dear Mr. Russo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey Branch Chief