



July 20, 2016

VIA EDGAR

Andrew Mew, Senior Assistant Chief Accountant  
Office of Transportation and Leisure  
Division of Corporate Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-3628

**Re: SEC Comment Letter dated July 14, 2016  
L.B. Foster Company  
Form 10-K for the Year Ended December 31, 2015  
Filed March 1, 2016  
Form 10-Q for the Quarter Ended March 31, 2016  
Filed May 4, 2016  
Form 8-K dated May 3, 2016  
File No. 000-10436**

Dear Mr. Mew:

We hereby acknowledge receipt of the above referenced letter. As discussed with Melissa Gilmore on July 19, 2016, we hereby confirm that we will respond to the above referenced letter on or before August 11, 2016.

Please do not hesitate to contact the undersigned at (412) 928-3450 if you have any questions regarding this submission.

Sincerely,

By: /s/ David J. Russo

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David J. Russo  
Senior Vice President,  
Chief Financial Officer and Treasurer