
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**POST-EFFECTIVE AMENDMENT NO. 1
TO
FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

L.B. Foster Company
(Exact name of registrant as specified in its charter)

Pennsylvania
(State or other jurisdiction of
incorporation or organization)

25-1324733
(I.R.S. Employer
Identification No.)

415 Holiday Drive, Suite 100
Pittsburgh, Pennsylvania
(Address of Principal Executive Offices)

15220
(Zip Code)

L.B. Foster Company 2022 Equity and Incentive Compensation Plan
L.B. Foster Company 2006 Omnibus Incentive Plan, as Amended and Restated
(Full title of the plan)

Patrick J. Guinee, Esq.
Senior Vice President, General Counsel and Corporate Secretary
L.B. Foster Company
415 Holiday Drive
Pittsburgh, PA 15220
(Name and address of agent for service)

(412) 928-3400
(Telephone number, including area code, of agent for service)

with a copy to:

Amy I. Pandit
Jones Day
500 Grant Street, Suite 4500
Pittsburgh, PA 15219
(412) 394-9547

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input type="checkbox"/>	Accelerated filer	<input checked="" type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input checked="" type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

L.B. Foster Company (the “Registrant” or the “Company”) previously filed a Registration Statement on Form S-8 with the Securities and Exchange Commission (the “Commission”) on August 1, 2018 (Commission File No. 333-226501) (the “Prior Registration Statement”) to register the offer of 788,000 shares of common stock, par value \$0.01 per share (the “Common Stock”), of the Company pursuant to the L.B. Foster Company 2006 Omnibus Incentive Plan, as Amended and Restated (the “Predecessor Plan”).

On June 2, 2022 (the “Approval Date”), the Company’s shareholders approved the L.B. Foster Company 2022 Equity and Incentive Compensation Plan (the “2022 Plan”). As a result of such approval, no future awards will be made under the Predecessor Plan. Pursuant to the terms of the 2022 Plan, (i) the total number of shares of Common Stock remaining available for issuance under the Predecessor Plan as of the Approval Date (the “Unused Shares”) plus (ii) any shares of Common Stock subject to awards granted under the Predecessor Plan that are forfeited, or subject to awards granted under the Predecessor Plan that are cancelled or forfeited, expire, are settled for cash, or are unearned, will be available for awards under the 2022 Plan (the “Carryover Shares”).

Immediately prior to the Approval Date, there were a total of 89,077 Unused Shares and 816,063 Carryover Shares (assuming maximum levels of performance with respect to performance share unit awards). The Company is filing this Post-Effective Amendment No. 1 to Form S-8 pursuant to (i) the undertaking in Item 512(a)(1)(iii) of Regulation S-K, which requires the Company to disclose a material change in the plan of distribution as it was originally disclosed in the Prior Registration Statement, and (ii) Compliance and Disclosure Interpretation 126.43, to amend the Prior Registration Statement to add the 2022 Plan and reflect that, as of the Approval Date, the previously registered Unused Shares and any Carryover Shares may be issued under the 2022 Plan. A copy of the 2022 Plan is incorporated herein by reference and a new opinion as to the validity of the Unused Shares and the Carryover Shares issuable pursuant to the 2022 Plan is filed herewith.

This Post-Effective Amendment No. 1 to the Prior Registration Statement (the “Registration Statement”) amends and supplements the items listed below. No additional shares of Common Stock are being registered hereby.

PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Item 1. Plan Information. *

Item 2. Registrant Information and Employee Plan Annual Information. *

* Information required by Part I to be included in the Section 10(a) prospectus will be sent or given to employees who are participants in the 2022 Plan as specified by Rule 428 of the Securities Act of 1933, as amended (the "Securities Act"), and is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act and the Note to Part I of Form S-8.

PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents previously filed by the Company with the Commission are incorporated by reference into this Registration Statement:

- (a) The Registrant's [Annual Report on Form 10-K for the fiscal year ended December 31, 2021](#), filed with the Commission on March 2, 2022.
- (b) The Registrant's [Quarterly Report on Form 10-Q for the quarter ended March 31, 2022](#), filed with the Commission on May 10, 2022.
- (c) The description of the Registrant's Common Stock, contained in its [Amended Registration Statement on Form 8-A/A filed with the Commission on August 31, 1998](#), as updated by the description of the Common Stock contained in [Exhibit 4.1](#) to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2021, including any subsequently filed amendments and reports filed for the purpose of updating those descriptions.

To the extent that any information contained in any Current Report on Form 8-K, or any exhibit thereto, was furnished to, rather than filed with, the Commission, such information or exhibit is specifically not incorporated by reference.

All reports and other documents that the Registrant subsequently files with the Commission pursuant to Sections 13(a), 13(c), 14 or 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), after the date of this Registration Statement and prior to the filing of a post-effective amendment that indicates the Registrant has sold all of the securities offered under this Registration Statement or deregisters the distribution of all such securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date that the Registrant files such report or document.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document that also is, or is deemed to be, incorporated by reference herein modifies or replaces such statement. Any such statement so modified or replaced shall not be deemed, except as so modified or replaced, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Patrick J. Guinee, Senior Vice President, General Counsel and Corporate Secretary of the Company, is passing on the legality of the shares of Common Stock offered pursuant to this Registration Statement. Mr. Guinee is a full-time employee of the Company, owns Company securities and is eligible to participate in various employee benefit plans, including the Predecessor Plan and the 2022 Plan.

Item 6. Indemnification of Directors and Officers.

Sections 1741 and 1742 of the Pennsylvania Business Corporation Law (the "BCL") provide that a corporation may indemnify its representatives (including directors and officers) against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred in such capacities, provided certain standards are met, including good faith and the reasonable belief that the particular action is in, or not opposed to, the best interests of the corporation or, in a criminal proceeding, that such representatives had no reasonable cause to believe their conduct was unlawful. In the case of actions against a director or officer by or in the right of the corporation, the power to indemnify extends only to expenses actually and reasonably incurred in connection with the defense or settlement, and such power generally does not exist if the person otherwise entitled to indemnification shall have been adjudged to be liable to the corporation, unless it is judicially determined that, despite the adjudication of liability but in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnification for specified expenses.

In addition, Section 1744 of the BCL provides that, unless ordered by a court, any indemnification referred to above shall be made by the corporation only as authorized in the specific case upon a determination that indemnification is proper in the circumstances because the indemnitee has met the applicable standard of conduct. Such determination shall be made:

- (1) by the board of directors by a majority vote of a quorum consisting of directors who were not parties to the proceeding;
- (2) if such a quorum is not obtainable, or if obtainable and a majority vote of a quorum of disinterested directors so directs, by independent legal counsel in a written opinion; or
- (3) by the shareholders.

Notwithstanding the above, under Section 1743 of the BCL, a corporation is required to indemnify directors and officers against expenses they may incur in defending actions to which they are made a party by reason of their status as such if they are successful on the merits, or otherwise, in the defense of such actions.

Under Section 1745 of the BCL, a corporation may pay the expenses of a director or officer incurred in defending an action or proceeding in advance of the final disposition thereof upon receipt of an undertaking by or on behalf of such person to repay the amounts advanced, if it is ultimately determined that such person is not entitled to indemnification from the corporation.

Section 1746 of the BCL provides that the foregoing provisions shall not be deemed exclusive of any other rights to which a person seeking indemnification may be entitled under, among other things, any provision in the corporation's articles of incorporation or bylaws, provided that no indemnification may be made in any case where the act or failure to act giving rise to the claim for indemnification is determined by a court to have constituted willful misconduct or recklessness.

Section 1747 of the BCL permits a Pennsylvania business corporation to purchase and maintain insurance on behalf of any person who is or was a director or officer against any liability asserted against such person and incurred by such person in any such capacity, or arising out of such person's status as such, whether or not the corporation would have the power to indemnify the person against such liability under the provisions described above.

Sections 1748 and 1749 of the BCL extend the indemnification and advancement of expenses provisions to successor corporations in consolidations, mergers or divisions and to representatives serving as fiduciaries of employee benefit plans. Section 1750 of the BCL provides that the indemnification and advancement of expenses provided by, or granted pursuant to, Subchapter D of Chapter 17 of Title 15 of the BCL, shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a representative of the corporation and shall inure to the benefit of the heirs and personal representative of such person.

Article VI of the Company's Bylaws (the "Bylaws") provides that the Company shall indemnify its officers and directors to the fullest extent permitted by Pennsylvania law. Additionally, Article VI of the Bylaws provides that in the Company's Board of Directors' discretion, the Company may indemnify employees and agents of the Company in the same manner as officers and directors.

Item 7. Exemption From Registration Claimed.

Not applicable.

Item 8. Exhibits

Exhibit No.	Description
4.1	<u>Articles of Incorporation of L.B. Foster Company (incorporated by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended March 31, 2003 (File No. 0-10436)).</u>
4.2	<u>Bylaws of L.B. Foster Company (incorporated by reference to Exhibit 3.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2012 (File No. 0-10436)).</u>
5.1*	<u>Opinion of Patrick J. Guinee, Senior Vice President, General Counsel, and Corporate Secretary of L.B. Foster Company.</u>
23.1*	<u>Consent of Ernst & Young LLP.</u>
23.2*	<u>Consent of Patrick J. Guinee (included in Exhibit 5.1).</u>
24.1	<u>Power of Attorney (incorporated by reference to Exhibit 24.1 to the Company's Registration Statement on Form S-8 filed on August 1, 2018 (File No. 333-226501)).</u>
99.1	<u>L.B. Foster Company 2006 Omnibus Incentive Plan, As Amended and Restated on May 24, 2018 (incorporated by reference to Exhibit 10.1 to the Company's Quarterly Report on Form 10-Q for the quarter ended June 30, 2018 (File No. 0-10436)).</u>
99.2	<u>L.B. Foster Company 2022 Equity and Incentive Compensation Plan (incorporated by reference to Exhibit 99.1 to the Company's Registration Statement on Form S-8 filed on June 2, 2022 (File No. 333-265362)).</u>

* Filed herewith

Item 9. Undertakings.

(a) The undersigned Registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

(ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the Registration Statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20% change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective Registration Statement; and

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

Provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) above do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

The Registrant. Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on June 2, 2022.

L.B. FOSTER COMPANY

By: /s/ John F. Kasel

John F. Kasel

President and Chief Executive Officer

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u>/s/ John F. Kasel</u> John F. Kasel	President, Chief Executive Officer and Director (Principal Executive Officer)	June 2, 2022
<u>/s/ William M. Thalman</u> William M. Thalman	Senior Vice President and Chief Financial Officer (Principal Financial Officer)	June 2, 2022
<u>/s/ Sean M. Reilly</u> Sean M. Reilly	Corporate Controller and Principal Accounting Officer (Principal Accounting Officer)	June 2, 2022
<u>/s/ Raymond T. Betler</u> Raymond T. Betler	Chairman of the Board and Director	June 2, 2022
<u>*</u> Dirk Jungé	Director	June 2, 2022
<u>/s/ John E. Kunz</u> John E. Kunz	Director	June 2, 2022
<u>*</u> Diane B. Owen	Director	June 2, 2022
<u>*</u> Robert S. Purgason	Director	June 2, 2022
<u>*</u> William H. Rackoff	Director	June 2, 2022
<u>*</u> Suzanne B. Rowland	Director	June 2, 2022
<u>/s/ Bruce E. Thompson</u> Bruce E. Thompson	Director	June 2, 2022

* The undersigned, by signing his name hereto, does hereby sign this Registration Statement on behalf of each of the directors of the registrant identified above pursuant to a Power of Attorney executed by the directors identified above, which Power of Attorney was previously filed and is incorporated herein by reference.

Dated: June 2, 2022

*By: /s/ Patrick J. Guinee

Patrick J. Guinee

Attorney-in-Fact

June 2, 2022

L.B. Foster Company
415 Holiday Drive, Suite 100
Pittsburgh, PA 15220

Re: Post-Effective Amendment No. 1 to Registration Statement on Form S-8 Filed by L.B. Foster Company

Ladies and Gentlemen:

I am the Senior Vice President, General Counsel and Corporate Secretary of L.B. Foster Company, a Pennsylvania corporation (the “**Company**”), and have acted as counsel for the Company in connection with the registration of 788,000 shares (the “**Shares**”) of common stock, par value \$0.01 per share, of the Company that may be issued or delivered and sold pursuant to the L.B. Foster Company 2006 Omnibus Incentive Plan, as Amended and Restated (the “**Predecessor Plan**”) and the L.B. Foster Company 2022 Equity and Incentive Compensation Plan (together with the Predecessor Plan, the “**Plans**”). In connection with the opinion expressed herein, I have examined such documents, records and matters of law as I have deemed relevant or necessary for purposes of such opinion.

Based on the foregoing, and subject to the further limitations, qualifications and assumptions set forth herein, I am of the opinion that the Shares that may be issued or delivered and sold pursuant to the Plans and the authorized forms of applicable award agreements thereunder (collectively, the “**Award Agreements**”) will be, when issued or delivered and sold in accordance with the applicable Plan and the applicable Award Agreements, validly issued, fully paid and nonassessable, provided that the consideration for the Shares is at least equal to the stated par value thereof.

The opinion expressed herein is limited to the laws of the Commonwealth of Pennsylvania, as currently in effect, and I express no opinion with respect to the laws of any other jurisdiction on the opinion expressed herein. In addition, I have assumed that the resolutions authorizing the Company to issue or deliver and sell the Shares pursuant to the Plans and the Award Agreements will be in full force and effect at all times at which the Shares are issued or delivered and sold by the Company, and that the Company will take no action inconsistent with such resolutions. In rendering the opinion above, I have assumed that each award under the Plans will be approved by the Board of Directors of the Company or an authorized committee thereof.

I hereby consent to the filing of this opinion as Exhibit 5.1 to the Post-Effective Amendment No. 1 to the Registration Statement on Form S-8 (Registration No. 333-226501) filed by the Company to effect the registration of the Shares under the Securities Act of 1933 (the “**Act**”). In giving such consent, I do not thereby admit that I am included in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Securities and Exchange Commission promulgated thereunder.

Very truly yours,

/s/ Patrick J. Guinee

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in Post-Effective Amendment No. 1 to Registration Statement (Form S-8 No. 333-226501) pertaining to the L.B. Foster Company 2022 Equity and Incentive Compensation Plan and the L.B. Foster Company 2006 Omnibus Incentive Plan, as Amended and Restated, of our reports dated March 2, 2022, with respect to the consolidated financial statements of L.B. Foster Company and the effectiveness of internal control over financial reporting of L.B. Foster Company included in its Annual Report (Form 10-K) for the year ended December 31, 2021, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Pittsburgh, Pennsylvania
June 2, 2022