

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

SCHEDULE 13G

UNDER THE SECURITIES EXCHANGE ACT OF 1934

(AMENDMENT NO. )\*

Foster LB Co.

-----  
(Name of Issuer)

CL A

-----  
(Title of Class of Securities)

350060-10-9

-----  
(CUSIP Number)

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

1 NAME OF REPORTING PERSON S.S. or I.R.S.  
 IDENTIFICATION NO. OF ABOVE PERSON  
 U.S. Bancorp  
 601 2nd Ave. South  
 Minneapolis, MN 55402-4302  
 Tax I.D. No.: 41-0255900

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a) / /  
 (b) / /

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware, U.S.A.

5 SOLE VOTING POWER

NUMBER OF  
 SHARES  
 BENEFICIALLY  
 OWNED BY

528,766

6 SHARED VOTING POWER

0

EACH  
 REPORTING  
 PERSON

7 SOLE DISPOSITIVE POWER

469,766

WITH

8 SHARED DISPOSITIVE POWER

1,000

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING  
 PERSON

528,766

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES  
 CERTAIN SHARES\*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

5.26%

12 TYPE OF REPORTING PERSON\*

H.C.

SEE INSTRUCTION BEFORE FILLING OUT!

Item 1

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a. Name of Issuer:

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Foster LB Co.

b. Address of Issuer's Principal Executive Offices:

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Foster LB Co.  
415 Holiday Drive  
Pittsburgh, PA 15220-2793

Item 2

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a. Name of Person Filing:

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U.S. Bancorp

b. Address of Person's Filing Principal Executive Offices:

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601 2nd Ave South  
Minneapolis, MN 55402-4302  
United States

c. Title of Class of Securities:

-----

CL A

d. CUSIP Number:

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350060-10-9

Item 3

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The person filing this statement is a:

(g)  Parent Holding Company

Item 4

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Ownership:

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- |   |         |
|---|---------|
| a. Amount beneficially owned:                         | 528,766 |
| b. Percentage of Class:                               | 5.26%   |
| c. Number of shares as to which such person has:      |         |
| 1. Sole power to vote or direct the vote:             | 528,766 |
| 2. Shared power to vote or direct vote:               | 0       |
| 3. Sole power to dispose or direct the disposition:   | 469,766 |
| 4. Shared power to dispose or direct the disposition: | 1,000   |

Item 5

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Ownership of Five Percent or less of Class: ( )

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Item 6  
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Ownership of More Than Five Percent on Behalf of Another Person:  
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Other accounts or persons have the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, remaining shares reported in this filing. To our knowledge no such other interest of any account or person relates to more than 5% of the class.

Item 7  
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Identification and Classification of Members of the Subsidiary which  
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Acquired the Security Being Reported on by Parent Holding Company  
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See Exhibit A

Item 8  
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Identification and Classification of Members of the Group:  
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Not Applicable

Item 9  
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Notice of Dissolution of Group:  
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Not Applicable

Item 10  
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Certification  
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By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE  
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After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this Statement is true, complete and correct.

Dated: February 9, 1998

/s/ Merita Schollmeier  
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Merita Schollmeier  
Vice President

SECURITIES AND EXCHANGE COMMISSION  
Washington D. C. 20549

SCHEDULE 13G  
Under the Securities Exchange Act of 1934

EXHIBIT A

The Schedule to which this attachment is appended is filed on behalf of the following subsidiary or subsidiaries listed below, which are classified as banks for the purposes of 17 CFR 140.13d-1 (b) (ii) (B).

U.S. Bank National Association  
601 2nd Avenue South  
Minneapolis, MN 55402

First Trust National Association  
180 East Fifth Street, Suite 200  
St. Paul, Minnesota 55101

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

EXHIBIT B - DISCLAIMER

Information on the attached Schedule 13G is provided solely for the purpose of complying with Section 13(d) and 13(g) of the Securities Exchange Act of 1934 and Regulations promulgated under authority thereof and is not intended as an admission that U.S. Bancorp or any of its subsidiaries, is a beneficial owner of the securities described herein for any other purpose (including without limitation for purposes of the Minnesota Control Share Acquisition Act).