SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Form 10-Q
Quarterly Report Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

For Quarter Ended June 30, 1995
Commission File Number 0-10436

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

Delaware
(State of Incorporation)

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

415 Holiday Drive, Pittsburgh, Pennsylvania
(Address of principal executive offices)

15220
(Zip Code)

(412) 928-3400
(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Yes X No

Indicate the number of shares outstanding of each of the registrant's classes of common stock as of the latest practicable date.

Class	Outstanding at August 9, 1995
Class A Common Stock, Par Value $.01	9,932,738 Shares

L. B. FOSTER COMPANY AND SUBSIDIARIES

INDEX

PART I. FINANCIAL INFORMATION

ITEM 1. FINANCIAL STATEMENTS

L. B. FOSTER COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED BALANCE SHEETS
(In Thousands)

	June 30, 1995	December 3 1994
ASSETS		
Current Assets:		
Cash and cash equivalents	$1,259	$1,180
Accounts and notes receivable (Note 3):		
Trade	57,163	46,257
Other	9	164
	57,172	46,421
Inventories (Note 4)	48,947	43,651
Current deferred tax assets	866	897
Other current assets	715	666
Total current assets	108,959	92,815
Property, Plant & Equipment-At Cost	58,377	55,118
Less Accumulated Depreciation	(33,207)	(31,751)
	25,170	23,367
Property Held for Resale	2,108	2,459
Deferred Tax Assets	1,428	1,428
Other Assets	2,564	2,516
TOTAL ASSETS	$140,229	$122,585
LIABILITIES AND STOCKHOLDERS' EQUITY		
Current Liabilities:		
Current maturities of long-term debt	$1,114	$798
Short-term borrowings (Note 5)	18,160	13,920
Accounts payable	25,015	19,775
Accrued payroll and employee benefits payable	2,021	2,524
Other current liabilities	2,724	3,279
Total current liabilities	49,034	40,296
Long-Term Debt	29,066	22,377
Other Long-Term Liabilities	1,684	1,593
Stockholders' Equity:		
Class A Common stock	102	102
Paid-in capital	35,118	35,118
Retained earnings	25,782	23,656
Treasury stock	(557)	(557)
Total stockholders' equity	60,445	58,319
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$140,229	$122,585

See Notes to Condensed Consolidated Financial Statements.

L. B. FOSTER COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF INCOME
(In Thousands, Except Per Share Amounts)

	Three Months Ended June 30, 1995	Three Months Ended June 30, 1994	Six Months Ended June 30, 1995	Six Months Ended June 30, 1994
Net Sales	$72,564	$60,670	$128,020	$105,715
Costs and Expenses:				
Cost of Goods Sold	64,816	53,609	113,848	93,823
Selling and Administrative Expenses	5,741	5,248	10,962	10,184
Interest Expense	756	430	1,336	888
Other Expense (Income)	(265)	(71)	(252)	(193)
	71,048	59,216	125,894	104,702
Income Before Income Taxes	1,516	1,454	2,126	1,013
Income Taxes (Benefit)	(208)	251	0	101
Net Income	$1,724	$1,203	$2,126	$912
Earnings Per Common Share (Note 6)	$0.17	$0.12	$0.21	$0.09
Average Number of Common Shares Outstanding	9,923	9,923	9,923	9,923
Cash Dividend per Common Share	-	-	-	-

See Notes to Condensed Consolidated Financial Statements.

L. B. FOSTER COMPANY AND SUBSIDIARIES
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
(In Thousands)

	Six Months Ended June 30, 1995	1994
Cash Flows from Operating Activities:		
Net Income	$2,126	$912
Adjustments to Reconcile Net Income to Net Cash Used by Operating Activities:		
Depreciation and amortization	1,578	1,409
Gain on sale of property, plant and equipment	(164)	(331)
Change in Operating Assets and Liabilities:		
Accounts receivable	(10,751)	(10,583)
Inventories	(5,338)	(2,957)
Other current asset	(49)	118
Other non-current assets	(128)	211
Accounts payable-trade	5,240	7,190
Accrued payroll and employee benefits	(503)	175
Other current liabilities	(524)	(200)
Other liabilities	91	125
Net Cash Used by Operating Activities	(8,422)	(3,931)
Cash Flows from Investing Activities:		
Proceeds from sale of property, plant and equipment	2,351	607
Capital expenditures on property, plant and equipment	(2,724)	(882)
Net Cash Used by Investing Activities	(373)	(275)
Cash Flows from Financing Activities:		
Proceeds from issuance of revolving credit agreement borrowings	9,240	4,655
Repayments of long-term debt	(366)	(372)
Net Cash Provided by Financing Activities	8,874	4,283
Net Increase in Cash and Cash Equivalents	79	77
Cash and Cash Equivalents at Beginning of Period	1,180	1,213
Cash and Cash Equivalents at End of Period	$1,259	$1,290
Supplemental Disclosures of Cash Flow Information:		
Interest Paid	$1,444	$949
Income Taxes Paid	$132	$7

During 1995 and 1994, the Company financed the purchase of certain capital expenditures totaling $2,371,000 and $103,000, respectively, through the issuance of capital leases.

See Notes to Condensed Consolidated Financial Statements.

1. FINANCIAL STATEMENTS

The accompanying unaudited condensed consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information and with the instructions to Form 10-Q and Article 10 of Regulation S-X. Accordingly, they do not include all of the information and footnotes required by generally accepted accounting principles for complete financial statements. In the opinion of management, all adjustments (consisting of normal recurring accruals) considered necessary for a fair presentation have been included. Operating results for the six months ended June 30, 1995 are not necessarily indicative of the results that may be expected for the year ended December 31, 1995. For further information, refer to the consolidated financial statements and footnotes thereto included in the Company's annual report on Form 10-K for the year ended December 31, 1994.

2. ACCOUNTING PRINCIPLES

In March 1995, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of". This statement is effective for fiscal years beginning after December 15, 1995, although earlier application is permitted. Management has not yet determined the impact the statement will have on the Company's financial statements.

3. ACCOUNTS RECEIVABLE

Credit is extended on an evaluation of the customer's financial condition and, generally, collateral is not required. Credit terms are consistent with industry standards and practices. Trade accounts receivable at June 30, 1995 and December 31, 1994 have been reduced by an allowance for doubtful accounts of $1,682,000 and $1,615,000, respectively. Bad debt expense was $71,000 and $120,000 for the six month periods ended June 30, 1995 and 1994, respectively.

4. INVENTORIES

Inventories of the Company at June 30, 1995 and December 31, 1994 are summarized as follows (in thousands):

	June 30, 1995	December 31, 1994
Finished goods	$34,652	$28,495
Work-in-process	14,174	14,242
Raw materials	2,478	2,971
Total inventories at current costs:	51,304	45,708
(Less):		
Current costs over LIFO stated values	(1,757)	(1,457)
Reserve for decline in market value of inventories	(600)	(600)
	$48,947	$43,651

Inventories of the Company are generally valued at the lower of last-in, first-out (LIFO) cost or market. Other inventories of the Company are valued at average cost or market, whichever is lower. An actual valuation of inventory under the LIFO method can be made only at the end of each year based on the inventory levels and costs at that time. Accordingly, interim LIFO calculations must necessarily be based on management's estimates of expected year-end levels and costs.

5. SHORT-TERM BORROWINGS

In May 1995, the Company's revolving loan agreement was amended to increase the borrowing commitment by $5,000,000 to $45,000,000. The increased borrowing commitment is effective until October 31, 1995.

6. EARNINGS PER COMMON SHARE

Earnings per common share are computed by dividing net income by the average number of Class A common shares and common stock equivalents outstanding during the periods June 30, 1995 and 1994 of approximately 9,923,000. Common stock equivalents are the net additional number of shares which would be issuable upon the exercise of the outstanding common stock options, assuming that the Company used the proceeds to purchase additional shares at market value. Common stock equivalents had no material effect on the computation of earnings per share for the periods ending June 30, 1995 and 1994.

7. COMMITMENTS AND CONTINGENT LIABILITIES

The Company is subject to laws and regulations relating to the protection of the environment. While it is not possible to quantify with certainty the potential impact of actions regarding environmental matters, particularly any future remediation and other compliance efforts, in the opinion of management, compliance with the present environmental protection laws will not have a material adverse effect on the financial position, competitive position, or capital expenditures of the Company. However, the Company's efforts to comply with increasingly stringent environmental regulations may have an adverse effect on the Company's future earnings.

In March 1994, Livermore Amador Valley Wastewater Management Agency ("LAVWMA") notified the Company that it had supplied LAVWMA with pipe for a pipeline constructed between 1978 and 1979, and alleged that a substantial portion of the interior lining of the pipe had delaminated. On August 26, 1994, LAVWMA filed suit against the Company in Superior Court of California, Eastern District of the County of Alameda and alleged that the Company is liable under theories of negligence and strict liability for the cost of repairing or replacing the pipe and punitive damages. LAVWMA contends that the cost of repairing and/or replacing the pipeline will be between $10 million and $30 million. The Company subsequently removed the case to the United States District Court in the Northern District of California. Although no assurances can be given, the Company believes it has meritorious defenses to this action and will defend itself vigorously.

The Company is subject to legal proceedings and claims which arise in the ordinary course of its business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position of the Company.

At June 30, 1995, the Company had outstanding letters of credit of approximately $1,837,000.

Management's Discussion and Analysis of Financial Condition and Results of Operations

Results of Operations

	Three Months Ended June 30,		Six Months Ended June 30,	
	1995	1994	1995	1994
	(Dollars in thousands)			
Net Sales:				
Rail products	$30,263	$22,834	$ 51,393	$ 40,248
Construction products	25,482	21,078	44,697	35,028
Tubular products	16,819	16,758	31,930	30,439
Total Net Sales	$72,564	$60,670	$128,020	$105,715
Gross Profit				
Rail products	$ 3,623	$ 3,403	$ 6,373	$ 5,799
Construction products	2,713	2,331	4,839	3,877
Tubular products	1,412	1,327	2,960	2,216
Total Gross Profit	7,748	7,061	14,172	11,892
Expenses:				
Selling and administrative expenses	5,741	5,248	10,962	10,184
Interest expense	756	430	1,336	888
Other (income) expense	(265)	(71)	(252)	(193)
Total Expenses	6,232	5,607	12,046	10,879
Income Before Income Taxes	1,516	1,454	2,126	1,013
Income Tax Expense (Benefit)	(208)	251	0	101
Net Income	$ 1,724	$ 1,203	$ 2,126	$ 912

Second Quarter 1995 Results of Operations

The net income for the 1995 second quarter was $1.7 million or $0.17 per share. This compares to a 1994 second quarter net income of $1.2 million or $0.12 per share.

Net sales for the 1995 second quarter were $72.6 million or 20% higher than the comparable period in 1994. Rail products' net sales of $30.3 million increased 33% from the comparable period last year, principally as a result of higher billings of new rail and transit products. Construction products' net sales of $25.5 million in the 1995 second quarter were 21% higher than in 1994 due to substantially higher volume for piling products. Tubular products' net sales were unchanged from 1994, with an increase in the sales of coated pipe products offsetting declines in the sales of threaded and Fosterweld pipe products. Changes in net sales are primarily the result of changes in volume rather than changes in prices.

The gross margin percentage for the Company in the 1995 second quarter decreased to 11% versus 12% in the 1994 quarter, due primarily to a reduction in rail products gross margin related to lower margins on running rail supply contracts. Construction products' gross margin remained unchanged at 11%. Increased piling gross margin offset startup costs related to the new Ephrata, PA sign structure facility and continued weakness in the Company's pile driving equipment business. The gross margin percentage for the Company's tubular products segment also remained unchanged from the prior year, with margins for coated pipe products improving, and margins for warehouse and threaded pipe products declining.

Selling and administrative expenses increased 9% in the 1995 second quarter from the same period last year due to higher employee benefit costs and performance related accruals. Interest expense increased from the second quarter of 1994 primarily as a result of increased borrowings to finance working capital and higher interest rates. The income tax rate is less than the statutory rate in both 1995 and 1994 as a result of changes in net deferred tax assets.

First Six Months of 1995 Results of Operations

The net income for the first six months of 1995 was $2.1 million or $0.21 per share. This compares to a 1994 first six months net income of $0.9 million or $0.09 per share.

Net sales in 1995 were $128.0 million or 21% higher than in the first half of 1994. Rail products' net sales of $51.4 million increased 28% from the comparable period last year as a result of higher billings in all rail units. Construction products' net sales of $44.7 million also increased 28% in the first six months of 1995 due to substantially higher volume for piling products. Tubular products' net sales were $31.9 million or 5% higher than in 1994. An increase in the sales of coated pipe products more than offset declines in the sales of threaded and Fosterweld pipe products. Changes in net sales are primarily the result of changes in volume rather than changes in prices.

The gross margin percentage for the Company was 11% in the first half of both 1995 and 1994. Rail products' gross margin percentage declined to 12% from 14% in the year earlier six months period due primarily to lower margins on running rail supply contracts. Construction products' gross margin of 11% was unchanged from the comparable period in 1994. The gross margin percentage for the Company's tubular products segment increased to 9% from 7% in 1994 due to increased pipe coating volume.

Selling and administrative expenses increased 8% in the 1995 first half from the same period last year due to higher employee benefit costs and performance related accruals. Interest expense increased primarily as a result of both higher borrowings to finance working capital and higher interest rates. The income tax rate is lower than the statutory rate in both 1995 and 1994 as a result of changes in net deferred tax assets.

Liquidity and Capital Resources

The Company's ability to generate internal cash flow ("liquidity") results from the sale of inventory and the collection of accounts receivable. During the first six months of 1995, the average turnover rates for accounts receivable and inventories were relatively unchanged from the prior year. Working capital at June 30, 1995 was $60 million compared to $53 million at December 31, 1994.

During the first six months of 1995, the Company had capital expenditures of $2.7 million principally related to the new Newport coated pipe facility and trackwork production equipment. Capital expenditures for the second half of 1995 are expected to be approximately $1.5 million. Capital expenditures are anticipated to be funded by cash flows from operations and the proceeds from capital leases.

In May 1995, the Company's revolving credit agreement was amended to increase the borrowing commitment to $45 million through October 31, 1995. Although the current agreement does not expire until July 1996, the Company is currently negotiating a revised revolving credit agreement. Total revolving credit agreement borrowings at June 30, 1995 were $43.2 million compared to $33.9 million at the end of 1994. The increase was used to finance greater working capital requirements as a result of higher second quarter sales and order entry. Outstanding letters of credit at June 30, 1995 were $1.8 million. At June 30, 1995, the Company had no unused borrowing commitment. Management anticipates that inventory levels will be reduced during the second half of 1995 and that cash generated by the reductions will be used to lower its revolving credit borrowings. Management believes its internal and external sources of funds are adequate to meet anticipated needs.

Other Matters

In March 1994, Livermore Amador Valley Wastewater Management Agency ("LAVWMA") notified the Company that it had supplied LAVWMA with pipe for a pipeline constructed between 1978 and 1979, and alleged that a substantial portion of the interior lining of the pipe had delaminated. In August 1994, LAVWMA filed suit against the Company in Superior Court of California, Eastern District of the County of Alameda and alleged that the Company is liable under theories of negligence and strict liability for the cost of repairing or replacing the pipe and punitive damages. LAVWMA contends that the cost of repairing and/or replacing the pipeline will be between $10 million and $30 million. The Company subsequently removed the case to the United States District Court in the Northern District of California. Although no assurances can be given, the Company believes it has meritorious defenses to this action and will defend itself vigorously.

The Company is responsible for certain waste previously generated at its former tie treating facility in Winslow, Indiana. Test results performed for the Company indicate possible contamination and additional testing is required. Until such testing is completed, the Company can not determine what additional actions, if any, may be necessary. Although no assurances can be given, the Company believes that additional costs will not be material.

It is not possible to quantify with certainty the potential impact of all actions regarding environmental matters, particularly future remediation and other compliance efforts. However, in the opinion of management, compliance with present environmental protection laws will not have a material adverse effect on the financial position of the Company. The Company's efforts to comply with increasingly stringent environmental matters may have an adverse effect on the Company's future earnings.

In March 1995, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of". This statement is effective for fiscal years beginning after December 15, 1995, although earlier application is permitted. Management has not yet determined the impact the statement will have on the Company's financial statements.

Outlook

The Company's future operating results may be affected by a number of factors. The Company is dependent upon a number of major suppliers. If a supplier had operational problems or ceased making material available to the Company, operations could be adversely affected. The Company's operations are in part dependent on governmental funding of infrastructure projects. Significant changes in the level of government funding of these projects could have a favorable or unfavorable impact on the operating results of the Company. Additionally, governmental actions concerning taxation, tariffs, the environment or other matters could impact the operating results of the Company. The Company's operations results may also be affected by the weather.

Management continues to evaluate the overall performance of certain operations. A decision to terminate an operation could have a material effect on near term earnings but would not be expected to have a material adverse effect on the financial condition of the Company.

Although backlog is not necessarily indicative of future operating results, total Company backlog at June 30, 1995, was approximately $108 million or 34% higher than at the end of the previous year. At June 30, 1995, backlog for the Company's rail products segment increased to $61 million from $48 million at the end of the previous year. The increase was principally from municipal transit projects. Construction products' backlog was $28 million at June 30, 1995, and $19 million at December 31, 1994. The increase was principally in piling products. Tubular products' backlog improved to $19 million at June 30, 1995, from $15 million at the end of the previous year principally due to an increase in orders for coated pipe products.

PART II. OTHER INFORMATION

Item 1. LEGAL PROCEEDINGS

See Note 7, "Commitments and Contingent Liabilities", to the Condensed Consolidated Financial Statements.

Item 4. RESULTS OF VOTES OF SECURITY HOLDERS

At the Company's annual meeting on May 10, 1995, all the Company's directors were reelected for an additional one-year term. The following table sets forth the vote for the directors:

Name	For Election	Withheld Authority
L. B. Foster II	8,407,179	47,661
M. Porter	8,405,026	49,814
J. W. Puth	8,408,179	46,661
R. L. Shaw	8,408,179	46,661
J. W. Wilcock	8,404,855	49,985

Additionally the shareholders voted to approve Ernst & Young as the Company's independent auditors for the fiscal year ended December 31, 1995. The following table sets for the results of the vote for the independent auditors:

For Approval	Against Approval	Abstained
8,409,601	11,900	33,339

Item 6. EXHIBITS AND REPORTS ON FORM 8-K

a) EXHIBITS

Unless marked by an asterisk, all exhibits are incorporated herein by reference:

3.1 Restated Certificate of Incorporation as amended to date filed as Exhibit 3.1 to Form 10-Q for the quarter ended March 31, 1987.

3.2 Bylaws of the Registrant, as amended to date, filed as Exhibit 3.2 to Form 10-K for the year ended December 31, 1993.

4.1 Loan Agreement by and among the Registrant and Mellon Bank, N.A., Continental Bank, N.A. and Philadelphia National Bank dated as of February 15, 1990, filed as Exhibit 4.1 to Form 10-K for the year ended December 31, 1989.

4.1.1 First Amendment to Loan Agreement dated as of November 27, 1990 and filed as Exhibit 4.1.1 to Form 10-K for the year ended December 31, 1990.

4.1.2 Second Amendment to Loan Agreement dated as of May 22, 1991 and filed as Exhibit 4.1.2 or Form 10-Q for the quarter ended June 30, 1991.

4.1.3 Assignment and Assumption Agreement by and among the Registrant, Continental Bank, N.A. and NBD Bank, N.A. dated as of May 22, 1991 and filed as Exhibit 4.1.3 to Form 10-Q for the quarter ended June 30, 1991.

4.1.4 Third Amendment to Loan Agreement dated as of December 31, 1991, filed as Exhibit 4.1.4 to Form 10-K for the year ended December 31, 1991.

4.1.5 Security Agreement by and among the Registrant and Mellon Bank, N.A., NBD Bank, N.A., and Philadelphia National Bank dated as of January 29, 1992, filed as Exhibit 4.1.5 to Form 10-K for the year ended December 31, 1991.

4.1.6 Fourth Amendment to Loan Agreement dated as of May 11, 1992, filed as Exhibit 4.1.6 to Form 10-Q for the quarter ended June 30, 1992.

4.1.7 Security Agreement by and among Allegheny Rail Products, Inc. and Mellon Bank, N. A., NBD Bank, N. A., and Core States Bank, N. A. dated as of May 11, 1992, filed as Exhibit 4.1.7 to Form 10-Q for the quarter ended June 30, 1992.

4.1.8 Fifth Amendment to Loan Agreement dated as of September 25, 1992, filed as Exhibit 4.1.8 to Form 10-Q for the quarter ended September 30, 1992.

4.1.9 Sixth Amendment to Loan Agreement dated as of April 30, 1993, filed as Exhibit 4.1.9 to Form 10-Q for the quarter ended March 31, 1993.

4.1.10 Seventh Amendment to Loan Agreement dated as of December 31, 1993, filed as Exhibit 4.1.10 to Form 10-K for the year ended December 31, 1993.

4.1.11 Eighth Amendment to Loan Agreement dated as of February 22, 1995, filed as Exhibit 4.1.11 to Form 10-K for the year ended December 31, 1994.

4.1.12 Ninth Amendment to Loan Agreement dated as of May 3, 1995, filed as exhibit 4.1.12 to Form 10-Q for the quarter ended March 31, 1995.

10.15 Lease between the Registrant and Amax, Inc. for manufacturing facility at Parkersburg, West Virginia, dated as of October 19, 1978, filed as Exhibit 10.15 to Registration Statement No. 2-72051.

10.16 Lease between Registrant and Greentree Building Associates for Headquarters office, dated as of June 9, 1986, as amended to date, filed as Exhibit 10.16 to Form 10-K for the year ended December 31, 1988.

10.16.1 Amendment dated June 19, 1990 to lease between Registrant and Greentree Building Associates, filed as Exhibit 10.16.1 to Form 10-Q for the quarter ended June 30, 1990.

10.19 Lease between the Registrant and American Cast Iron Pipe Company for Pipe Coating Facility in Birmingham, Alabama dated December 11, 1991 and filed as Exhibit 10.19 to Form 10-K for the year ended December 31, 1991.

10.33.2 Amended and Restated 1985 Long-Term Incentive Plan, as amended and restated March 2, 1994 and filed as Exhibit 10.33.2 to Form 10-K for the year ended December 31, 1993. **

10.44 Amended Agreement between the Registrant and James W. Wilcock dated as of February 19, 1991 and filed as Exhibit 10.44 to Form 10-K for the year ended December 31, 1990. **

10.45 Medical Reimbursement Plan filed as Exhibit 10.45 to Form 10-K for the year ended December 31, 1992. **

10.46 Leased Vehicle Plan as amended to date. Filed as Exhibit 10.46 to Form 10-K for the year ended December 31, 1993. **

10.49 Lease agreement between Newport Steel Corporation and L. B. Foster Company dated as of October 12, 1994 and filed as Exhibit 10.49 to Form 10-Q for the quarter ended September 30, 1994.

10.50 L. B. Foster Company 1995 Incentive Compensation Plan. Filed as Exhibit 10.50 to Form 10-K for the year ended December 31, 1995. **

10.51 Supplemental Executive Retirement Plan. Filed as Exhibit 10.51 to Form 10-K for the year ended December 31, 1994. **

19 Exhibits marked with an asterisk are filed herewith.

** Identified management contract or compensatory plan or arrangement required to be filed as an exhibit.

b) REPORTS ON FORM 8-K

No reports on Form 8-K were filed by the Registrant during the three month period ended June 30, 1995.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

L. B. FOSTER COMPANY
(Registrant)

Date: August 10, 1995

By /Roger F. Nejes/
Roger F. Nejes
Sr. Vice President-
Finance and Administration
& Chief Financial Officer
(Principal Financial Officer
and Duly Authorized Officer
of Registrant)

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JUN-30-1995
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