



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
CF/AD5
100 F STREET, NE
WASHINGTON, D.C. 20549-3561

August 1, 2006

Via Facsimile

Mr. John S. Cooper
President and Chief Executive Officer
Portec Rail Products, Inc.
900 Old Freeport Road
Pittsburg, PA 15238-8250

RE: Portec Rail Products, Inc.
Form 10-K: For the Year Ended December 31, 2005
File Number: 000-50543

Dear Mr. Cooper:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay
Accounting Branch Chief

cc: John N. Pesarsick, Chief Financial Officer