



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

December 1, 2008

Richard J. Jarosinski
President and Chief Executive Officer
Portec Rail Products, Inc.
900 Old Freeport Road
Pittsburgh, Pennsylvania 15238-8250

Re: Portec Rail Products, Inc.
Form 10-K for the fiscal year ended December 31, 2007
Filed March 14, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 28, 2008
File No. 000-50543

Dear Mr. Jarosinski:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Rolaine S. Bancroft
Special Counsel