

Mail Stop 3561

May 14, 2007

Via Fax & U.S. Mail

Mr. John E. Carroll, Jr.  
Chief Executive Officer  
FreightCar America, Inc.  
Two North Riverside Plaza  
Suite 1250  
Chicago, Illinois 60606

**Re: FreightCar America, Inc.  
Form 10-K for the year ended December 31, 2006  
Filed March 13, 2006  
File No. 0-51237**

Dear Mr. Carroll:

We have reviewed your filing and have the following comments. Unless otherwise indicated, we think you should revise your document in future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Please respond to confirm that such comments will be complied with, or, if certain of the comments are deemed inappropriate, advise the staff of your reason. Your response should be submitted in electronic form, under the label "corresp" with a copy to the staff. Please respond within ten (10) business days.

Consolidated Statements of Cash Flows, page 44

1. Please tell us and explain in the notes to your financial statements why you believe it is appropriate to reflect the \$34,963 of payments for additional acquisition consideration as cash flows from financing activities rather than as cash flows from investing activities in your consolidated statements of cash flows. As these payments resulted from agreements entered into as part of the acquisition of the Company's business in 1999 as disclosed in Note 10, we do not understand why they would be classified as cash flows from financing activities. Please advise or revise as appropriate.

Exhibit 23

2. Revise future filings to include a consent of the independent registered public accounting firm which indicates the name of the firm issuing the consent.

Other

3. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing;

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and

- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You may contact Effie Simpson at (202) 551-3346, or in her absence, the undersigned, at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE: Mr. Kevin P. Bagby, Chief Financial Officer  
(814) 533-5010