

Mail Stop 3561

June 9, 2009

Via Fax & U.S. Mail

Mr. Christopher L. Nagel
Chief Financial Officer
Two North Riverside Plaza, Suite 1250
Chicago, Illinois 60606

**Re: FreightCar America, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 13, 2009
File No. 000-51237**

Dear Mr. Nagel:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(312) 928-0890