



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

DIVISION OF  
CORPORATION FINANCE

December 22, 2020

Charles R. Brown, II  
Executive Vice President and Chief Financial Officer  
Forterra, Inc.  
511 East John Carpenter Freeway  
6th Floor  
Irving, TX 75062

**Re: Forterra, Inc.**  
**Form 10-K for the period ended Decmember 31, 2019**  
**Filed February 27, 2020**  
**File No. 001-37921**

Dear Mr. Brown:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing