



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

DIVISION OF  
CORPORATION FINANCE

May 21, 2018

Bryan Stevenson  
Vice President, Associate General Counsel and Secretary  
Trinity Industries, Inc.  
2525 N. Stemmons Freeway  
Dallas, TX 75207-2401

**Re: Arcosa, Inc.**  
**Registration Statement on Form 10**  
**Filed May 15, 2018**  
**File No. 001-38494**

Dear Mr. Stevenson:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations under that Act, and the requirements of the form. The financial statements included in the filing do not meet the requirements of Rule 3-12 of Regulation S-X since they have not been updated to include the latest required interim period. We will not perform a detailed examination of the registration statement and we will not issue comments.

You may contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

/s/ Amanda Ravitz

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Neil P. Stronski, Esq.  
Skadden, Arps, Slate, Meagher & Flom LLP