

Mail Stop 3561

December 21, 2007

Via U.S. Mail and Facsimile

Mr. David Russo
Chief Financial Officer
L. B. Foster Company
415 Holiday Drive
Pittsburgh, Pennsylvania 15220

**Re: L. B. Foster Company
Form 10-K for the year ended December 31, 2006
Filed March 15, 2007
File No. 000-10436**

Dear Mr. Russo:

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

Sincerely,

David R. Humphrey
Branch Chief