



DIVISION OF
CORPORATION FINANCE

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

January 11, 2023

Eric Marchetto
Chief Financial Officer
Trinity Industries, Inc.
14221 N. Dallas Parkway, Suite 1100
Dallas, Texas 75254-2957

Re: Trinity Industries, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 17, 2022
File No. 001-06903

Dear Eric Marchetto:

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