



DIVISION OF  
CORPORATION FINANCE

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

April 9, 2019

Iain Humphries  
Chief Financial Officer and Secretary  
Concrete Pumping Holdings, Inc.  
6461 Downing Street  
Denver, Colorado 80229

**Re: Concrete Pumping Holdings, Inc.**  
**Registration on Form S-1**  
**Filed April 1, 2019**  
**File No. 333-230673**

Dear Mr. Humphries:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kate McHale at (202) 551-3464 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction