

**Concrete Pumping Holdings, Inc.**  
**6461 Downing Street**  
**Denver, Colorado 80229**

February 13, 2019

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Edward M. Kelly

Re: Concrete Pumping Holdings, Inc.  
Registration Statement on Form S-3  
Filed January 29, 2019  
File No. 333-229402

Dear Mr. Kelly:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Concrete Pumping Holdings, Inc. (the "Registrant") hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. EST on Friday, February 15, 2019, or as soon as thereafter practicable.

Very truly yours,

/s/ Iain Humphries

Iain Humphries

Chief Financial Officer and Secretary

cc: Winston & Strawn LLP

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