

Concrete Pumping Holdings, Inc.
6461 Downing Street
Denver, Colorado 80229
(303) 289-7497

April 16, 2019

Kathryn McHale
Office of Manufacturing and Construction
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E., Mail Stop 3233
Washington, D.C. 20549

Re: Concrete Pumping Holdings, Inc.
Registration Statement on Form S-4
Filed April 1, 2019
File No. 333-230669

Dear Ms. McHale:

Concrete Pumping Holdings, Inc. (the "Company") hereby requests that the effective date of the above-referenced Registration Statement be accelerated pursuant to Rule 461 of the Securities Act of 1933, as amended, so as to permit it to become effective at 4:00 p.m. New York City time on April 18, 2019, or as soon thereafter as possible.

Please call Elliott M. Smith of Winston & Strawn LLP at (212) 294-6787 to provide notice of the effectiveness of the Registration Statement.

[Signature Page Follows]

Sincerely,

Concrete Pumping Holdings, Inc.

By: /s/ Iain Humphries
Name: Iain Humphries
Title: Chief Financial Officer

cc: Elliott M. Smith, Winston & Strawn LLP