

**Concrete Pumping Holdings, Inc.**  
**500 E. 84th Ave. Suite A-5**  
**Thornton, Colorado 80229**  
**(303) 289-7497**

February 23, 2022

Office of Real Estate and Construction  
U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E., Mail Stop 3030  
Washington, D.C. 20549  
Attention: Shih-Kuei Chen

**Re: Concrete Pumping Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed February 15, 2022**  
**File No. 333-262755**

Dear Mr. Chen:

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 February 25, 2022, or as soon thereafter as possible.

Please call Elliott M. Smith of White & Case LLP at (212) 819-7644 to provide notice of the effectiveness of the Registration Statement.

*[Signature Page Follows]*

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Sincerely,

**Concrete Pumping Holdings, Inc.**

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

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cc: Elliott M. Smith, White & Case LLP