



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

October 28, 2016

Matthew S. Kohnke  
Chief Financial Officer  
FreightCar America, Inc.  
Two North Riverside Plaza, Suite 1300  
Chicago, Illinois 60606

**Re: FreightCar America, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed March 4, 2016  
File No. 000-51237**

Dear Mr. Kohnke:

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,

/s/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure