

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

June 11, 2020

Christopher J. Eppel Chief Financial Officer FreightCar America, Inc. 125 S. Wacker Drive, Suite 1500 Chicago, Illinois 60606

> Re: FreightCar America, Inc. Form 10-K for the Fiscal Year Ended December 31, 2019 Filed March 4, 2020, and as Amended April 6, 2020 File No. 000-51237

Dear Mr. Eppel:

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,

Division of Corporation Finance Office of Manufacturing