



DIVISION OF
CORPORATION FINANCE

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

December 20, 2019

Lori Browne
Executive Vice President and General Counsel
Forterra, Inc.
511 E. Jon Carpenter Freeway, Suite 600
Irving, TX 75062

Re: Forterra, Inc.
Registration Statement on Form S-3
Filed December 13, 2019
File No. 333-235501

Dear Ms. Browne:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing