

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

Office of

Corporation Finance

Manufacturing