



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 29, 2018

Via E-mail

Mr. Michael Taff  
Chief Financial Officer  
Chicago Bridge & Iron Company N.V.  
Prinses Beatrixlaan 35  
2595 AK The Hague  
The Netherlands

**Re: Chicago Bridge & Iron Company N.V.  
Form 10-K for the Year Ended December 31, 2016  
Filed March 1, 2017  
File No. 1-12815**

Dear Mr. Taff:

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/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief

Office of Manufacturing and  
Construction