



DIVISION OF
CORPORATION FINANCE

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

August 24, 2020

Eric B. Blashford
President, Chief Executive Officer
Broadwind, Inc.
3240 South Central Avenue
Cicero, Illinois 60804

Re: Broadwind, Inc.
Registration Statement on Form S-3
Filed August 18, 2020
File No. 333-248107

Dear Mr. Blashford:

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 Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Michele C. Kloeppe