



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

August 17, 2016

Via E-mail

Mr. Daniel W. Hoehn  
Controller & Chief Accounting Officer  
Babcock & Wilcox Enterprises, Inc.  
13024 Ballantyne Corporate Place  
Suite 700  
Charlotte, North Carolina 28277

**Re: Babcock & Wilcox Enterprises, Inc.  
Form 10-K for the Year Ended December 31, 2015  
Filed February 25, 2016  
File No. 1-36876**

Dear Mr. Hoehn:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha

Melissa N. Rocha  
Senior Assistant Chief Accountant  
Office of Manufacturing and Construction