

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

February 28, 2019

Louis Salamone Chief Financial Officer Babcock & Wilcox Enterprises, Inc. 13024 Ballantyne Corporate Place, Suite 700 Charlotte, North Carolina 28277

> Re: Babcock & Wilcox Enterprises, Inc. Form 10-K for Fiscal Year Ended December 31, 2017 Filed March 1, 2018 File No. 001-36876

Dear Mr. Salamone:

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,

Division of Corporation Finance Office of Manufacturing and Construction