



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2019

Kenneth M. Young  
Chief Executive Officer  
Babcock & Wilcox Enterprises, Inc.  
20 South Van Buren Avenue  
Barberton, OH 44203

**Re: Babcock & Wilcox Enterprises, Inc.**  
**Registration Statement on Form S-1**  
**Filed April 30, 2019**  
**File No. 333-231135**

Dear Kenneth M. Young:

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 Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction