



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2019

Louis Salamone  
Executive Vice President and Chief Financial Officer  
Babcock & Wilcox Enterprises, Inc.  
20 South Van Buren Ave  
Barberton, OH 44203

**Re: Babcock & Wilcox Enterprises, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed April 2, 2019**  
**File No. 1-36876**

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