



DIVISION OF
CORPORATION FINANCE

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

November 25, 2019

Robert McKinney
Senior Vice President, General Counsel and Corporate Secretary
Babcock & Wilcox Enterprises, Inc.
20 South Van Buren Avenue
Barberton, OH 44203

**Re: Babcock & Wilcox Enterprises, Inc.
Registration Statement on Form S-3
Filed November 18, 2019
File No. 333-234754**

Dear Mr. McKinney:

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 Sherry Haywood at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing