

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

January 3, 2022

Louis Salamone Chief Financial Officer Babcock & Wilcox Enterprises, Inc. 1200 East Market Street, Suite 650 Akron, Ohio 44305

> Re: Babcock & Wilcox Enterprises, Inc. Form 10-K for the Year Ended Ended December 31, 2020 Filed March 8, 2021 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