



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

DIVISION OF  
CORPORATION FINANCE

January 28, 2021

John J. Dziewisz  
General Counsel  
Babcock & Wilcox Enterprises, Inc.  
1200 East Market Street, Suite 650  
Arkon, OH 44305

**Re: Babcock & Wilcox Enterprises, Inc.  
Form 8-K Filed November 10, 2020  
Exhibit 10.3  
File No. 001-36876**

Dear Mr. Dziewisz,

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance