



DIVISION OF  
CORPORATION FINANCE

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

May 7, 2021

Todd Butz  
Chief Financial Officer  
Mayville Engineering Company, Inc.  
715 South Street  
Mayville, WI 53050

**Re: Mayville Engineering Company, Inc.**  
**Form 10-K/A for the year ended December 31, 2020**  
**Filed on May 3, 2021**  
**File No. 1-38894**

Dear Mr. Butz:

We have reviewed your May 3, 2021 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 21, 2021 letter.

Form 10-K/A filed on May 3, 2021

Exhibits

1. We note you filed an abbreviated amendment as described in question 246.13 of the SEC's Compliance & Disclosure Interpretations, updated September 21, 2020. As such, your certifications (Exhibits 31.1 and 31.2) should have excluded paragraph 3 and should reference Form 10-K/A, rather than Form 10-K, in the opening sentence. Please amend your filing to revise your certifications.

Todd Butz  
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You may contact Mindy Hooker at (202) 551-3732 or Kevin Stertzell at (202) 551-3723 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing