



DIVISION OF
CORPORATION FINANCE

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

January 21, 2021

Andrew Cebulla
Vice President, Finance and Interim Chief Financial Officer
Tennant Company
701 North Lilac Drive
Minneapolis, MN 55440

Re: Tennant Company
Form 10-K for the Fiscal Year Ended December 31, 2019
Filed February 27, 2020
Form 10-Q for the Quarter Ended June 30, 2020
Filed July 30, 2020
Form 8-K filed July 30, 2020
File No. 001-16191

Dear Mr. Cebulla:

We have completed our review of your filings. 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 Technology

cc: Angela Ammann