



Received SEC  
JUL 06 2010  
Washington, DC 20549

Edwin Mecabe  
Managing Director  
Corporate Actions and Market Watch

20 Broad Street, 17th Floor  
New York, NY 10005  
T +1 212 656 5026  
F +1 212 656 5893  
emecabe@nyx.com



*CERTIFIED*  
*001-34658*

July 8, 2010

Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Babcock & Wilcox Company, Common Stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 6 to Form 10 received on July 7, 2010. Tentative listing date – July 12, 2010.

Sincerely,