



February 16, 2021

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

Bes Says

The New York Stock Exchange certifies its approval for listing and registration of the 8.125% Senior Notes due 2026 of Babcock & Wilcox Enterprises, Inc. under the Exchange Act of 1934.

Sincerely,