



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

December 20, 2016

Via E-Mail

Mr. Thomas Paulson  
Chief Financial Officer  
Tennant Company  
701 North Lilac Drive  
Minneapolis, Minnesota 55440

**Re: Tennant Company  
Form 10-K for the Year Ended December 31, 2015  
Filed February 29, 2016  
File No. 1-16191**

Dear Mr. Paulson:

We have completed our review of your filing. 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,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and  
Construction