



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2018

Thomas Paulson  
Senior Vice President and Chief Financial Officer  
Tennant Company  
701 North Lilac Drive  
PO Box 1452  
Minneapolis, MN 55440

**Re: Tennant Company**  
**Form 10-K for the year ended December 31, 2017**  
**Filed February 28, 2018**  
**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,

Division of Corporation Finance  
Office of Manufacturing and  
Construction