



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