

June 18, 2020

David S. Black  
Senior Vice President and Chief Financial Officer  
BWX Technologies, Inc.  
800 Main Street, 4th Floor  
Lynchburg, Virginia 24504

Inc.

Fiscal Years Ended December 31, 2019  
2020

Re: BWX Technologies,  
Form 10-K for  
Filed February 24,  
File No. 001-34658

Dear Mr. Black:

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 Technology