



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2023

Nathan Kroeker  
Chief Financial Officer  
Eos Energy Enterprises, Inc.  
3920 Park Avenue  
Edison, New Jersey 08820

**Re: Eos Energy Enterprises, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 1, 2023**  
**File No. 333-275863**

Dear Nathan Kroeker:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Michael Kaplan