



DIVISION OF  
CORPORATION FINANCE

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

May 24, 2023

Manavendra Sial  
Senior Vice President and Chief Financial Officer  
Fluence Energy, Inc.  
4601 Fairfax Drive , Suite 600  
Arlington , Virginia

**Re: Fluence Energy, Inc.**

**Form 10-K for the Fiscal Year Ended September 30, 2022**

**File No. 1-40978**

Dear Manavendra Sial:

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