

June 26, 2023

Joe Mastrangelo
Chief Executive Officer
Eos Energy Enterprises, Inc.
3920 Park Avenue
Edison, New Jersey 08820

Enterprises, Inc.

Statement on Form S-3
2023

Re: Eos Energy
Registration
Filed on June 20,
File No. 333-272754

Dear Joe Mastrangelo:

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.

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

Please contact Jenny

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Matthew L. Fry