

**Eos Energy Enterprises, Inc.**  
**3920 Park Avenue**  
**Edison, New Jersey 08820**

June 27, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Securities and Exchange Commission  
Washington, D.C. 20549  
Attention: Jenny O'Shanick

Re: Eos Energy Enterprises, Inc.  
Registration Statement on Form S-3  
Filed on June 20, 2023  
File No. 333-272754 (the "**Registration Statement**")  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 of the Rules and Regulations of the Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended, Eos Energy Enterprises, Inc. (the "**Company**") hereby respectfully requests acceleration of the effective date of the Registration Statement so that it may become effective at 5:00 p.m., Eastern Time, on June 29, 2023, or as soon thereafter as practicable.

Should any member of the staff of the Commission have any questions or comments with respect to this request, please contact our counsel, Haynes and Boone, LLP, attention: Matthew L. Fry, Esq. at (214) 651-5443.

Very truly yours,

EOS ENERGY ENTERPRISES, INC.

By: /s/ Joe Mastrangelo  
Joe Mastrangelo  
Chief Executive Officer

cc: Melissa Berube, Esq., General Counsel  
Matthew L. Fry, Esq., Haynes and Boone, LLP  
Kierra Jones, Esq., Haynes and Boone, LLP