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

DIVISION OF
CORPORATION FINANCE

May 16, 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
Response dated April 6, 2023
File No. 1-40978

Dear Manavendra Sial:

We have reviewed your April 6, 2023 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to our comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our March 23, 2023 letter.

Response Letter dated April 6, 2023

Form 10-K for the Fiscal Year Ended September 30, 2022
Management's Discussion and Analysis of Financial Condition and Results of Operations
Non-GAAP Financial Measures, page 58

1. We note your response to prior comment 1 regarding your adjustments for COVID-19 related expenses and the loss related to the Cargo Loss Incident. As these adjustments appear to be for normal, recurring operating expenses, please revise your presentation for all periods presented, in future filings, to exclude them from your non-GAAP financial measures.

You may contact Charles Eastman at 202-551-3794 or Melissa Gilmore at 202-551-3777

with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing