determined that the NOLs and valuation allowance would apply to the

how you

these jurisdictions had GAAP net losses but non-GAAP net income, tell us

to the extent

based on the non-GAAP tax position in such jurisdictions. In this regard,

valuation allowance is

tax assets. Please clarify whether your reference to the NOLs and

against the deferred

operating loss carryforwards (NOL) and/or a full valuation allowance

jurisdictions that had net

Technip Energies, due to the fact that these adjustments relate to

investment in

certain non-GAAP adjustments, such as impairment charges and loss from

tax effect for

2. We note from your response to prior comment 4 that you did not record the

Reconciliation of GAAP to non-GAAP Financial Measures, page 1

Exhibit 99.1

Form 8-K Furnished on October 26, 2023

Page 2

November 8, 2023

TechnipFMC plc

Alf Melin

possible.

drivers, where

geographic regions discussed and include a quantified discussion of such

revenue for the

such regions. Alternatively, tell us what other drivers impacted

impacted revenue in

include a qualitative discussion of how certain projects or product lines

consideration to

negatively impact negotiation with your customers, tell us your

competitive harm or

discussion of specific projects or product line details may cause

While you state that a

regions, however, the drivers behind such changes remain unclear.

for various geographic

Such revisions appear to focus on quantifying the change in revenue

30, 2023 Form 10-Q.

to prior comment 1 and the revised disclosures in your September

1. We note your response

Segment Results of Operations, page 36

of Operations

Management's Discussion and Analysis of Financial Condition and Results

Form 10-Q for the Quarterly Period Ended September 30, 2023

letter.

our October 6, 2023

we note otherwise, any references to prior comments are to comments in

additional comments. Unless

After reviewing your response to this letter, we may have

your response.

comment applies to your facts and circumstances, please tell us why in

you do not believe a

information or advise us as soon as possible when you will respond. If

providing the requested

Please respond to this letter within ten business days by

following comments.

letter and have the

We have reviewed your November 6, 2023 response to our comment

Dear Alf Melin:

File No. 001-37983

on October 26, 2023

Form 8-K furnished

Quarterly Period Ended September 30, 2023

Form 10-Q for the

Year Ended December 31, 2022

Form 10-K for the

Re: TechnipFMC plc

Newcastle Upon Tyne, United Kingdom

Hadrian House, Wincomblee Road

TechnipFMC plc

Executive Vice President and Chief Financial Officer

Alf Melin

November 8, 2023

United States securities and exchange commission logo

FirstName LastName

cc: Julia Thompson

November 8, 2023 Page 2

Technology

Office of

Comapany NameTechnipFMC plc

Corporation Finance

Division of

FirstName LastNameAlf Melin

Sincerely,

matters.

have questions regarding comments on the financial statements and related

202-551-3499 if you

Please contact Chen Chen at 202-551-735 or Kathleen Collins at

operating income.

with GAAP

income, provide a separate reconciliation for such measure that begins

operating

reconciliation. To the extent you want to present a measure for non-GAAP

your proposed

measure of operating income. Therefore, please remove this subtotal from

comparable GAAP

adjusted operating income is not reconciled to the most directly

as presented

in this reconciliation and what it is intended to convey. In this regard,

"adjusted operating profit"

filings. Please explain further the inclusion of the subtotal for

in future

3. We note the revised non-GAAP reconciliation that you propose to include

measure such that at tax adjustment was not necessary.

non-GAAP