



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

DIVISION OF  
CORPORATION FINANCE

May 10, 2023

Michael Hermansson  
Chief Executive Officer  
byNordic Acquisition Corp  
c/o Pir 29  
Einar Hansens Esplanad 29  
211 13 Malmö, Sweden

**Re: byNordic Acquisition Corp**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed April 17, 2023**  
**File No. 001-41273**

Dear Michael Hermansson:

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 Energy & Transportation