



DIVISION OF  
CORPORATION FINANCE

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

July 14, 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**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 30, 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 Real Estate & Construction

cc: Tamar Donikyan