



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2021

Tom Einar Jensen  
Chief Executive Officer  
FREYR Battery  
412F, route d'Esch, L-2086 Luxembourg  
Grand Duchy of Luxembourg

**Re: FREYR Battery**  
**Draft Registration Statement on Form S-1**  
**Submitted July 8, 2021**  
**CIK No. 0001844224**

Dear Mr. Jensen:

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Thomas Jones at 202-551-3602 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Mark C. Solakian, Esq.