



DIVISION OF  
CORPORATION FINANCE

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

September 7, 2022

Tom Einar Jensen  
Chief Executive Officer  
FREYR Battery  
22-24, Boulevard Royal, L-2449 Luxembourg  
Grand Duchy of Luxembourg

**Re: FREYR Battery**  
**Registration Statement on Form S-3**  
**Filed September 1, 2022**  
**File No. 333-267235**

Dear Mr. Jensen:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Danny Tricot