



DIVISION OF  
CORPORATION FINANCE

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

June 16, 2023

Oscar Brown  
Chief Financial Officer  
FREYR Battery  
22-24, Boulevard Royal  
L -2449 Luxembourg  
Grand Duchy of Luxembourg

**Re: FREYR Battery**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 27, 2023**  
**File No. 001-40581**

Dear Oscar Brown:

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 Manufacturing