



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2021

Daniel Barcelo  
FREYR Battery  
412F, route d'Esch, L-2086 Luxembourg  
Grand Duchy of Luxembourg

**Re: FREYR Battery**  
**Amendment No. 1 to Registration Statement on Form S-4**  
**Exhibit Nos. 10.3 and 10.4**  
**Filed May 7, 2021**  
**File No. 333-254743**

Dear Mr. Barcelo:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance