



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2023

Michael Bufano  
Chief Financial Officer  
Allbirds, Inc.  
730 Montgomery Street  
San Francisco , CA 94111

**Re: Allbirds, Inc.**  
**Form 10-K for the Fiscal Year Ended December, 31, 2021**  
**File No. 001-40963**

Dear Michael Bufano:

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