



DIVISION OF
CORPORATION FINANCE

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

February 15, 2022

Matt Meeker
Chief Executive Officer
Bark, Inc.
221 Canal Street
New York, NY 10013

Re: Bark, Inc.
Form 10-K for Fiscal Year Ended March 31, 2021
Filed June 7, 2021
File No. 001-39691

Dear Mr. Meeker:

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 Trade & Services