



DIVISION OF
CORPORATION FINANCE

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

July 26, 2022

Rosemary L. Ripley
Chief Executive Officer
Better World Acquisition Corp.
775 Park Avenue
New York, New York 10021

Re: Better World Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed July 8, 2022
File No. 001-39698

Dear Ms. Ripley:

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 Real Estate & Construction

cc: Joshua England