

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

April 29, 2025

Ivica Krolo Chief Financial Officer Birkenstock Holding plc 1-2 Berkeley Square London W1J 6EA, United Kingdom

> Re: Birkenstock Holding plc Form 20-F for the Fiscal Year Ended September 30, 2024 File No. 001-41836

Dear Ivica Krolo:

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