

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

FORM S-1

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Allbirds, Inc.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

2300
(Primary Standard Industrial
Classification Code Number)

47-3999983
(I.R.S. Employer
Identification Number)

730 Montgomery Street
San Francisco, CA 94111
(628) 225-4848

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

Joseph Zwillinger, Co-Chief Executive Officer
Timothy Brown, Co-Chief Executive Officer

Allbirds, Inc.
730 Montgomery Street
San Francisco, CA 94111
(628) 225-4848

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

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VP, Legal
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730 Montgomery Street
San Francisco, CA 94111
(628) 225-4848

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Approximate date of commencement of proposed sale to the public: **As soon as practicable after the effective date of this Registration Statement.**
If any of the securities being registered on this form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-259188

If this form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer
Non-accelerated filer Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Security Being Registered	Amount Being Registered ⁽¹⁾	Proposed Maximum Offering Price per Security ⁽²⁾	Proposed Maximum Aggregate Offering Price ⁽³⁾	Amount of Registration Fee ⁽²⁾⁽³⁾
Class A common stock, \$0.0001 par value per share	1,105,769	\$15.00	\$16,586,535	\$1,538

- (1) Represents only the number of shares being registered pursuant to this Registration Statement, which includes 144,230 shares that the underwriters have the option to purchase, and are in addition to the 22,115,383 shares that were registered pursuant to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-259188), which included 2,884,615 shares that the underwriters have the option to purchase.
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended (the "Securities Act"), based on the proposed maximum aggregate offering price.
- (3) The Registrant previously registered securities having a proposed maximum aggregate offering price of \$309,615,362 on its Registration Statement on Form S-1, as amended (File No. 333-259188), which was declared effective by the Securities and Exchange Commission on November 2, 2021. In accordance with Rule 462(b) under the Securities Act, an additional number of securities having a proposed maximum aggregate offering price of \$16,586,535 are hereby registered, which includes securities issuable upon the exercise of the underwriters' option to purchase additional shares.

The Registration Statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement (the “Registration Statement”) is being filed with the Securities and Exchange Commission (the “Commission”) with respect to the registration of additional shares of Class A common stock, par value \$0.0001 per share (the “Class A Common Stock”), of Allbirds, Inc. (the “Registrant”), pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement incorporates by reference the contents of, including all amendments and exhibits thereto, the Registration Statement on Form S-1, as amended (File No. 333-259188) (the “Prior Registration Statement”), which the Commission declared effective on November 2, 2021, and is being filed solely for the purpose of increasing the number of shares of Class A Common Stock to be offered in the public offering by 1,105,769 shares of Class A Common Stock, including 144,230 shares of Class A Common Stock that may be sold pursuant to the underwriters’ option to purchase additional shares of Class A Common Stock from the Registrant. The additional shares of Class A Common Stock that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement.

The required opinion and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

Exhibit Number	Description of Exhibit
5.1	<u>Opinion of Cooley LLP.</u>
23.1	<u>Consent of Deloitte & Touche LLP, independent registered public accounting firm.</u>
23.2	<u>Consent of Cooley LLP (included on Exhibit 5.1).</u>
24.1	<u>Power of Attorney (included on signature page to the Registrant's Prior Registration Statement (File No. 333-259188) originally filed with the Commission on August 31, 2021 and incorporated herein by reference).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of San Francisco, State of California, on November 2, 2021.

Allbirds, Inc.

By: /s/ Joseph Zwillinger
Joseph Zwillinger
Co-Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Joseph Zwillinger</u> Joseph Zwillinger	Co-Chief Executive Officer and Director (Principal Executive Officer)	November 2, 2021
<u>/s/ Michael Bufano</u> Michael Bufano	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	November 2, 2021
<u>*</u> Neil Blumenthal	Director	November 2, 2021
<u>*</u> Dick Boyce	Director	November 2, 2021
<u>*</u> Timothy Brown	Co-Chief Executive Officer and Director	November 2, 2021
<u>*</u> Mandy Fields	Director	November 2, 2021
<u>*</u> Nancy Green	Director	November 2, 2021
<u>*</u> Dan Levitan	Director	November 2, 2021
<u>*</u> Emily Weiss	Director	November 2, 2021

*By: /s/ Joseph Zwillinger
Attorney-in-Fact



Nicole C. Brookshire
+1 617 937 2357
nbrookshire@cooley.com

November 2, 2021

Allbirds, Inc.
730 Montgomery Street
San Francisco, CA 94111

Ladies and Gentlemen:

We have acted as counsel to Allbirds, Inc., a Delaware public benefit corporation (the "**Company**"), in connection with the filing by the Company of a Registration Statement on Form S-1 (the "**Registration Statement**") with the Securities and Exchange Commission pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended, covering an underwritten public offering of up to 1,105,769 shares of the Company's Class A common stock, par value \$0.0001 per share (the "**Shares**"). The Registration Statement incorporates by reference the registration statement on Form S-1 (File No. 333-259188), which was declared effective on November 2, 2021 (the "**Prior Registration Statement**"), including the prospectus that is part of the Prior Registration Statement (the "**Prospectus**").

In connection with this opinion, we have examined and relied upon (a) the Registration Statement, the Prior Registration Statement and the Prospectus, (b) the Company's Certificate of Incorporation and Bylaws, each as currently in effect, (c) the forms of the Company's Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, filed as Exhibits 3.3 and 3.4, to the Prior Registration Statement, respectively, each of which is to be in effect upon the closing of the offering contemplated by the Prior Registration Statement and (d) originals or copies certified to our satisfaction of such records, documents, certificates, memoranda and other instruments as in our judgment are necessary or appropriate to enable us to render the opinion expressed below.

We have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to originals of all documents submitted to us as copies, the accuracy, completeness and authenticity of the certificates of public officials and the due authorization, execution and delivery of all documents by all persons other than by the Company where due authorization, execution and delivery are prerequisites to the effectiveness thereof. As to certain factual matters, we have relied upon a certificate of an officer of the Company and have not independently verified such matters.

Our opinion is expressed only with respect to the General Corporation Law of the State of Delaware. We express no opinion to the extent that any other laws are applicable to the subject matter hereof and express no opinion and provide no assurance as to compliance with any federal or state securities law, rule or regulation.

On the basis of the foregoing, and in reliance thereon, we are of the opinion that the Shares, when sold and issued against payment therefor as described in the Registration Statement and the Prospectus, will be validly issued, fully paid and non-assessable.

* * *

Cooley LLP 500 Boylston Street Boston, MA 02116-3736
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Allbirds, Inc.
November 2, 2021
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We consent to the reference to our firm under the caption "Legal Matters" in the Prospectus included in the Prior Registration Statement and to the filing of this opinion as an exhibit to the Registration Statement.

Sincerely,

Cooley LLP

By: /s/ Nicole C. Brookshire

Nicole C. Brookshire

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CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-1 of our report dated June 16, 2021 (July 23, 2021 as to the effects of the immaterial restatement discussed in Note 2), relating to the financial statements of Allbirds, Inc. appearing in Registration Statement No. 333-259188 on Form S-1. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ DELOITTE & TOUCHE LLP

San Francisco, California

November 2, 2021