

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

**VIA EDGAR**

October 29, 2021

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Eiko Yaoita Pyles  
Andrew Blume  
Sherry Haywood  
Perry Hindin

**RE: Allbirds, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-259188**

Ladies and Gentlemen:

Allbirds, Inc. (the “**Registrant**”) hereby requests that the U.S. Securities and Exchange Commission (the “**Commission**”) take appropriate action to cause the above-referenced Registration Statement on Form S-1 to become effective on Tuesday, November 2, 2021, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable or at such later time as the Registrant may orally request via telephone call to the staff of the Commission. The Registrant hereby authorizes each of Nicole Brookshire, Calise Cheng and Jacob Hanna of Cooley LLP, counsel to the Registrant, to make such request on its behalf.

Once the Registration Statement has been declared effective, please orally confirm that event with Nicole Brookshire of Cooley LLP, counsel to the Registrant, at (212) 479 6157, or in her absence, Calise Cheng at (650) 843 5172.

*[Signature Page Follows]*

Very truly yours,

**Allbirds, Inc.**

By: /s/ Michael Bufano

Name: Michael Bufano

Title: Chief Financial Officer

cc: Joseph Zwillinger, *Allbirds, Inc.*

Timothy Brown, *Allbirds, Inc.*

Daniel Li, *Allbirds, Inc.*

Peter Werner, *Cooley LLP*

Calise Cheng, *Cooley LLP*

Jacob Hanna, *Cooley LLP*

Stelios G. Saffos, *Latham & Watkins LLP*

Richard A. Kline, *Latham & Watkins LLP*

Benjamin J. Cohen, *Latham & Watkins LLP*

Brittany D. Ruiz, *Latham & Watkins LLP*