

September 30, 2021

Joseph Zwillinger  
Co-Chief Executive Officer  
Allbirds, Inc.  
730 Montgomery Street  
San Francisco, CA 94111

Re: Allbirds, Inc.  
Amendment No. 2 to  
Filed September 27,  
File No. 333-259188

Registration Statement on Form S-1  
2021

Dear Mr. Zwillinger:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our September 23, 2021 letter.

Amendment No. 2 to Form S-1 Filed September 27, 2021

General, page i

1. We note your response to prior comment one. Please revise your disclosure to remove any references that connect the SPO Framework to the offering. For example, we note the following statements in your prospectus:

Better Things in a Better Way applied not only to our products, but to everything we do. We hope to apply that same ethos to how we approach our initial public offering. The SPO Framework may result in additional costs to us in connection with this offering.

Joseph Zwillinger  
FirstName LastName Joseph Zwillinger  
Allbirds, Inc.  
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September NameAllbirds,  
2021 Inc.

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FirstName LastName

We are conducting this offering while following the Sustainability Principles and Objectives Framework, taking into consideration positive ESG outcomes, mitigating negative ESG factors, and being dedicated to meeting a high standard of ESG criteria. Just like our values-aligned consumer proposition, we are also excited to help pioneer a framework for companies going public where they share

with the market their

performance against a set of environmental, social, and governance, or ESG criteria.

2. Please revise your disclosure throughout the prospectus to make clear that the SPO

Framework consists of ESG criteria that the company seeks to meet and remove any

references which articulate your hopes that other issuers will also use the framework to

assess their performance against the criteria or in connection with a public offering. For

example, we note the section entitled, The Sustainability Principles and Objectives

Framework where on page 149 you state, That is why we hope to help pioneer a

framework for companies going public where they share with the market their

performance against a set of environmental, social, and governance, or ESG criteria,

which we call the Sustainability Principles and Objectives Framework, or the SPO

Framework, and on pages 150-152 you characterize the SPO Framework as being

designed to ensure that an issuer takes into consideration the ESG criteria and does so

according to a timeline related to the issuer's IPO.

3. Please provide us with supplemental copies of all written communications, as defined in

Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf,

have presented or expect to present to potential investors in reliance on Section 5(d) of the

Securities Act, whether or not you retained, or intend to retain, copies of those

communications.

Risk Factors Summary, page 12

4. Please remove your discussion of the Sustainability Principles and Objectives Framework

in the first paragraph of this section. In addition, please remove the following statements

throughout the prospectus, The SPO Framework is not defined any federal or state statute

or regulation and is not a specific equity offering type under federal or state securities

laws. The SPO Framework has not been approved by regulators.

5. Please revise your summary risk factor on page 13 and the risk factor on pages 57-58

entitled, We are subject to risks related to the Sustainability Principles and Objectives

Framework and associated disclosures. to clearly articulate the risks related to the SPO

Framework.

The Sustainability Principles and Objectives Framework, page 150

6. We note footnote 4 on page 150, which states that additional information about the SPO

Framework, criteria and Advisory Council can be found at <http://spo.bsr.org>. Please

remove reference to this information and the website from your prospectus. In this regard,

we note that the information provided on the website still refers to a Sustainable Public

Joseph Zwillinger

Allbirds, Inc.

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Equity Offering (SPO). In addition, please consider whether the information presented

on this website is appropriate given that the SPO Framework is not a type of offering.

You may contact Eiko Yaoita Pyles at (202) 551-3587 or Andrew Blume at (202) 551-

3254 if you have questions regarding comments on the financial statements and related

matters. Please contact Sherry Haywood at (202) 551-3345 or Perry Hindin at (202) 551-

3444 with any other questions.

FirstName LastNameJoseph Zwillinger

Corporation Finance  
Comapany NameAllbirds, Inc.

Manufacturing  
September 30, 2021 Page 3  
cc: Nicole Brookshire  
FirstName LastName

Sincerely,

Division of

Office of