

555 Eleventh Street, N.W., Suite 1000  
Washington, D.C. 20004-1304  
Tel: +1.202.637.2200 Fax: +1.202.637.2201  
www.lw.com

# LATHAM & WATKINS LLP

## FIRM / AFFILIATE OFFICES

Austin	Milan
Beijing	Moscow
Boston	Munich
Brussels	New York
Century City	Orange County
Chicago	Paris
Dubai	Riyadh
Düsseldorf	San Diego
Frankfurt	San Francisco
Hamburg	Seoul
Hong Kong	Shanghai
Houston	Silicon Valley
London	Singapore
Los Angeles	Tokyo
Madrid	Washington, D.C.

September 27, 2021

### Via EDGAR

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

Attn: Dale Welcome  
John Cash  
Thomas Jones  
Sherry Haywood  
Division of Corporation Finance  
Office of Manufacturing

**Re: Bird Global, Inc.  
Amendment No. 4 to Registration Statement on Form S-4  
Filed September 3, 2021  
File No. 333-256187**

Ladies and Gentlemen:

On behalf of our client, Bird Global, Inc. (the "**Company**"), we submit this letter setting forth the responses of the Company to the comments provided by the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") in its comment letter dated September 24, 2021 (the "**Comment Letter**") with respect to Amendment No. 4 to the Registration Statement on Form S-4 filed with the Commission by the Company on September 3, 2021. Concurrently with the filing of this letter, the Company has filed Amendment No. 5 to the Registration Statement on Form S-4 (the "**Registration Statement**") through EDGAR.

For your convenience, we have set forth each comment of the Staff from the Comment Letter in bold and italics below and provided our response below each comment. Unless otherwise indicated, capitalized terms used herein have the meanings assigned to them in the Registration Statement.

### General

1. ***We refer to Exhibit 23.1 appearing in Amendment No. 3 to Form S-4. Since Bird Rides' and Bird Global's latest consent from Ernst & Young LLP, dated August 18, 2021, specifically references Amendment No. 3 to the registration statement, please ensure that you amend your filing to include a currently dated consent prior to requesting effectiveness.***

Response: The Company acknowledges the Staff's comment and has revised Exhibit 23.1 to the Registration Statement accordingly.

September 27, 2021

Page 2

**LATHAM & WATKINS** LLP

\* \* \* \*

We hope that the foregoing has been responsive to the Staff's comments and look forward to resolving any outstanding issues as quickly as possible. Please direct any questions or comments regarding the foregoing to me at (202) 637-2139 or my colleague, Christopher J. Clark, at (202)637-2374.

Very truly yours,

/s/ Rachel W. Sheridan

Rachel W. Sheridan  
of LATHAM & WATKINS LLP

cc: Travis VanderZanden, Bird Global, Inc.  
Wendy Mantell, Bird Global, Inc.  
Jim Mutrie, Switchback II Corporation  
Justin G. Hamill, Latham & Watkins LLP  
Christopher J. Clark, Latham & Watkins LLP  
Douglas E. McWilliams, Vinson & Elkins L.L.P.  
E. Ramey Layne, Vinson & Elkins L.L.P.