

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

August 25, 2022

Matt Meeker Chief Executive Officer BARK, Inc. 221 Canal Street New York, NY 10013

Re: BARK, Inc.

Registration Statement on Form S-3

Filed August 19, 2022 File No. 333-266964

Dear Mr. Meeker:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services

cc: Alexa Belonick