

two  
16 Funston Avenue, Suite A  
The Presidio of San Francisco  
San Francisco, CA 94129

March 25, 2021

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Energy & Transportation  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Anuja A. Majmudar, Esq.

Re: two  
Acceleration Request for Registration Statement on Form S-1  
Filed March 2, 2021, as amended  
File No. 333-253802

Ladies and Gentleman:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “Act”), two (the “Company”) hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 4:00 p.m. Eastern time on Monday, March 29, 2021, or as soon as thereafter practicable, unless we or our outside counsel, Cadwalader, Wickersham & Taft LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

We respectfully request that you contact Niral Shah, of Cadwalader, Wickersham & Taft LLP, at(212) 504-6235, as soon as the Registration Statement has been declared effective, or if you have any other questions regarding this matter.

Sincerely,

/s/ Troy B. Steckenrider III  
Troy B. Steckenrider III  
Chief Financial Officer

cc: Cadwalader, Wickersham & Taft LLP