



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

DIVISION OF
CORPORATION FINANCE

July 30, 2019

Vance Chang
Chief Financial Officer
YogaWorks, Inc.
5780 Uplander Way
Culver City, CA 90230

Re: YogaWorks, Inc.
Form 10-K for Fiscal Year Ended December 31, 2018
Filed March, 27 2019
Form 10-Q for Fiscal Quarters Ended March 31, 2019
Filed May 14, 2019
File No. 001-38151

Dear Mr. Chang:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Telecommunications