



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2022

Sandeep Mathrani  
Chief Executive Officer  
WeWork Inc.  
575 Lexington Avenue  
New York, NY 10022

**Re: WeWork Inc.**  
**Registration Statement on Form S-1**  
**Filed April 1, 2022**  
**File No. 333-264085**

Dear Mr. Mathrani:

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 Shih-Kuei Chen at 202-551-7664 or Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: P. Michelle Gasaway, Esq.