

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.