



DIVISION OF
CORPORATION FINANCE

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

February 24, 2023

Andre Fernandez
Chief Financial Officer
WeWork Inc.
575 Lexington Avenue
New York , NY 10022

Re: WeWork Inc.
Form 10-K for the year ended December 31, 2021
File No. 001-39419

Dear Andre Fernandez:

We have completed our review of your filing. 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 Real Estate & Construction