



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