



DIVISION OF  
CORPORATION FINANCE

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

September 3, 2020

Scott W. Lynn  
Chief Executive Officer  
Masterworks 026, LLC  
497 Broome Street  
New York, New York 10013

**Re: Masterworks 026, LLC**  
**Offering Circular on Form 1-A**  
**Filed August 24, 2020**  
**File No. 024-11299**

Dear Mr. Lynn:

We have reviewed your offering statement and do not have any comments.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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. We also remind you that, following qualification of your Form 1-A, Rule 257 of Regulation A requires you to file periodic and current reports, including a Form 1-K which will be due within 120 calendar days after the end of the fiscal year covered by the report.

You may contact Tony Watson at 202-551-3318 or Bill Thompson at 202-551-3344 if you have questions regarding comments on the financial statements and related matters. Please contact Jennifer Lopez at 202-551-3792 or Mara Ransom at 202-551-3264 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services