

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

February 19, 2021

Humera Afzal Chief Financial Officer Membership Collective Group Inc. 515 W. 20th Street New York, New York 10011

Re: Membership Collective Group Inc.
Draft Registration Statement on Form S-1
Submitted February 18, 2021
CIK No. 0001846510

Dear Ms. Afzal:

Our initial review of your draft registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form.

More specifically, your registration statement fails to include the financial statements for your most recent fiscal year required by Article 3 of Regulation S-X.

We will provide more detailed comments relating to your draft registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Robert A. Ryan, Esq.