

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

DIVISION OF CORPORATION FINANCE

December 20, 2022

Thomas Allen Chief Financial Officer Membership Collective Group Inc. 180 Strand London, WC2R 1EA United Kingdom

> Re: Membership Collective Group Inc. Form 10-K for the fiscal year ended January 2, 2022 Filed March 16, 2022 File No. 001-40605

Dear Thomas Allen:

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