

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

Mail Stop 4561

March 28, 2016

Avishai Abrahami Co-Founder, Chairman of the Board of Directors and Chief Executive Officer Wix.com Ltd. 40 Namal Tel Aviv St. Tel Aviv, 6350671 Israel

Re: Wix.com Ltd.

Form 20-F for the Fiscal Year Ended December 31, 2014

Filed March 31, 2015 File No. 001-36158

Dear Mr. Abrahami:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief Office of Information Technologies and Services