



DIVISION OF
CORPORATION FINANCE

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

July 16, 2021

Michael Fleisher
Chief Financial Officer
Wayfair Inc.
4 Copley Place
Boston, MA 02116

Re: Wayfair Inc.
Form 10-K for Fiscal Year Ended December 31, 2020
Filed February 25, 2021
Form 8-K Furnished February 25, 2021
File No. 001-36666

Dear Mr. Fleisher:

We have completed our review of your filings. 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 Trade & Services