



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