

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

November 29, 2023

Kate Gulliver Chief Financial Officer Wayfair Inc. 4 Copley Place Boston, MA 02116

Re: Wayfair Inc.

Form 10-K for the fiscal year ended December 31, 2022

Filed February 23, 2023

File No. 001-36666

Dear Kate Gulliver:

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 Trade & Services