



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

November 2, 2016

Amit Muni  
Chief Financial Officer  
WisdomTree Investments, Inc.  
245 Park Avenue, 35<sup>th</sup> Floor  
New York, New York 10167

**Re: WisdomTree Investments, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed February 29, 2016  
Form 10-Q for Fiscal Quarter Ended March 31, 2016  
Filed May 9, 2016  
File No. 001-10932**

Dear Mr. Muni:

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,

/s/ Amit Pande

Amit Pande  
Accounting Branch Chief  
Office of Financial Services