



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

March 23, 2015

Michael Hillerbrand
President and Chief Executive Officer
Nuts and Bolts International, Inc.
929 Greenwood Circle
Cary, NC 27511

**Re: Nuts and Bolts International, Inc.
Amendment No. 2 to Registration Statement on Form S-1
Filed March 13, 2015
File No. 333-200624**

Dear Mr. Hillerbrand:

We have reviewed your amended registration statement and have the following comment.

Financial Statements, page F-1

1. Please note the age of financial statements requirement pursuant to Rule 8-08 of Regulation S-X and update the filing accordingly. It appears that you should include interim financial statements for the six months ended January 31, 2015.

You may contact Patrick Kuhn at (202) 551-3308 or Doug Jones at (202) 551-3309 if you have questions regarding comments on the financial statements and related matters. Please contact Julia Griffith at (202) 551-3267 or me at (202) 551-3642 with any other questions.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen
Special Counsel

cc: Gregg E. Jaclin, Esq.