



DIVISION OF
CORPORATION FINANCE

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

June 1, 2020

Michael Pope
Chief Executive Officer
Boxlight Corp.
1045 Progress Circle
Lawrenceville, Georgia 30043

Re: Boxlight Corp.
Registration Statement on Form S-1
Filed May 22, 2020
File No. 333-238634

Dear Mr. Pope:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Megan Penick, Esq.