

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

July 24, 2020

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

> Re: Boxlight Corp Registration Statement on Form S-3 Filed July 17, 2020 File No. 333-239939

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services