



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 19, 2015

David Kneusel  
Chief Executive Officer  
RalliBox, Inc.  
547 22<sup>nd</sup> Street  
Ogden, UT 84403

**Re: RalliBox, Inc**  
**Offering Statement on Form 1-A**  
**Filed August 12, 2015**  
**File No. 024-10467**

Dear Mr. Kneusel:

Our preliminary review of your offering statement indicates that it fails in numerous material respects to comply with the requirements of the form. For instance, we note the following deficiencies:

Financial Statements, page 8

1. It appears that you are missing several basic financial statements. Specifically, for each period presented, your financial statements need to include Statements of Income, Statements of Cash Flows and Statements of Changes in Stockholders' Equity. Refer to paragraph (c)(1) of Part F/S of the General Instructions to Form 1-A.

We will not be in a position to qualify the Form 1-A until you amend your offering statement to correct the deficiencies and address any comments we may have at that time.

If you have any questions, please contact Scott Anderegg, Attorney-Advisor, at (202) 551-3342, or in his absence, me at (202) 551-3264.

Sincerely,

/s/ Mara L. Ransom

Mara Ransom  
Assistant Director  
Consumer Products