



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

March 1, 2016

Engchoon Peh  
Chief Executive Officer  
Road Marshall, Inc.  
194 Pandan Loop #05-08  
Singapore 128383

**Re: Road Marshall, Inc.  
Amendment No. 2 to Registration Statement on Form S-1  
Filed February 19, 2016  
File No. 333-208472**

Dear Mr. Peh:

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

Please respond to this letter by amending your registration statement. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

General

1. We note your disclosures regarding your shell company status. Please move the separately designated section on page 22 to the prospectus summary and revise your disclosures to fully reflect the implications of shell company status in accordance with comment 1 in our letter dated January 7, 2016. Furthermore, revise your disclosures to state, if true, that you have no assets rather than stating that you have nominal assets.

Certain Relationships and Related Transactions, page 26

2. Please disclose in this section the additional paid in capital attributed to Mr. Peh, as disclosed in Note 3 to the company's unaudited financial statements. Refer to Item 404(d) of Regulation S-K.

Engchoon Peh  
Chief Executive Officer  
March 1, 2016  
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Please contact Bernard Nolan, Attorney-Advisor, at (202) 551-6515 or, in his absence, me at (202) 551-3456 with any questions.

Sincerely,

/s/ Matthew Crispino

Matthew Crispino  
Attorney-Advisor  
Office of Information  
Technologies and Services

cc: Jeffrey DeNunzio  
V Financial Group, LLC