



DIVISION OF
CORPORATION FINANCE

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

March 18, 2022

Paolo Tiramani
Chief Executive Officer
Boxabl Inc.
6120 N. Hollywood Blvd. #104
Las Vegas, NV 89115

Re: Boxabl Inc.

Amendment No. 9 to Offering Statement on Form 1-A

Filed March 3, 2022

File No. 024-11419

Dear Mr. Tiramani:

We have reviewed your amended offering statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comment applies 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 offering statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our February 17, 2022 letter.

Response Letter Date March 3, 2022

General

1. We note your analysis and response to comment 3. Please expand your integration analysis to address and provide more detail and context regarding the overlap between your Regulation A offering and the two Rule 506(c) offerings as well as the second Regulation Crowdfunding offering, which you state on page 34 of the offering circular terminated on November 12, 2021. Please revise Item 6 of Part I to address the unregistered sales.

You may contact William Demarest at 202-551-3432 or Jennifer Monick at 202-551-3295 if you have questions regarding comments on the financial statements and related

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matters. Please contact Austin Wood at 202-551-5586 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction