



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2023

Paolo Tiramani  
Chief Executive Officer  
Boxabl Inc.  
5345 E. N. Belt Road  
North Las Vegas, NV 89115

**Re: Boxabl Inc.**  
**Registration Statement on Form 10**  
**Filed August 10, 2023**  
**File No. 000-56579**

Dear Paolo Tiramani:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations thereunder and the requirements of the form. More specifically, your registration statement fails to include the interim financial statements required by Item 13 of Form 10.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Isabel Rivera at 202-551-3518 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Andrew Stephenson