



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

DIVISION OF  
CORPORATION FINANCE

June 6, 2022

Chieh Huang  
Chief Executive Officer  
Boxed, Inc.  
451 Broadway, Floor 2  
New York, NY 10013

**Re: Boxed, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 31, 2022**  
**File No. 333-265331**

Dear Mr. Huang:

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 Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Drew Capurro