



DIVISION OF  
CORPORATION FINANCE

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

May 18, 2022

Wiktor Moroz  
Chief Executive Officer  
Rapid Line Inc.  
Gieldowa 4A  
Warsaw 01-211, Poland

**Re: Rapid Line Inc.**

**Amendment No. 2 to Registration Statement on Form S-1**

**Filed May 3, 2022**

**File No. 333-263739**

Dear Mr. Moroz:

We have reviewed your amended registration 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 registration 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 registration statement and the information you provide in response to our comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 28, 2022 letter.

Amendment No. 2 to Registration Statement on Form S-1

Cover Page

1. We note your response to comment 1 and we reissue the comment. Please revise the prospectus cover page to clarify that there is no trading market for your common stock. Refer to Item 501(b)(4) of Regulation S-K. In this regard, you appear to have confused the registration statement cover page with the prospectus cover page. The prospectus cover page is the page that comes before your Table of Contents on page i.

Wiktor Moroz  
Rapid Line Inc.  
May 18, 2022  
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You may contact Scott Anderegg at 202-551-3342 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services