



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

DIVISION OF
CORPORATION FINANCE

February 3, 2023

Chieh Huang
Chief Executive Officer
Boxed, Inc.
61 Broadway, Floor 30
New York, New York 10006

Re: Boxed, Inc.
Registration Statement on Form S-3
Filed January 31, 2023
File No. 333-269486

Dear Chieh 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 Kate Beukenkamp at 202-551-3861 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Drew Capurro