

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

May 7, 2019

Michael Panosian Chief Executive Officer Toughbuilt Industries, Inc 25371 Commercentre Drive, Suite 200 Lake Forest, CA 92630

> Re: Toughbuilt Industries, Inc Draft Registration Statement on Form S-1 Filed May 2, 2019 File No. 377-02622

Dear Mr. Panosian:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 McHale at (202) 551-3464 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction