



DIVISION OF  
CORPORATION FINANCE

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

December 11, 2020

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

**Re: Toughbuilt Industries, Inc**  
**Registration Statement on Form S-3**  
**File No. 333-251185**  
**Filed December 7, 2020**

Dear Mr. Panosian:

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 Erin Purnell at 202-551-3454 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing