



DIVISION OF
CORPORATION FINANCE

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

December 18, 2023

Michael Panosian
Chief Executive Officer
Toughbuilt Industries, Inc
8669 Research Drive
Irvine, CA 92618

**Re: Toughbuilt Industries, Inc
Registration Statement on Form S-1
Filed on December 13, 2023
File No. 333-276008**

Dear Michael 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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Philip Magri