



May 26, 2020

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street N.E.  
Washington, D.C. 20549  
Attn: Edward M. Kelly, Esq.

Re: ToughBuilt Industries, Inc.  
Registration Statement on Form S-1  
File No. 333-237606  
**REQUEST FOR ACCELERATION OF EFFECTIVENESS**

Gentlepersons:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, ToughBuilt Industries, Inc. (the "Registrant") hereby respectfully requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-237606), as amended (the "Registration Statement"), so that it may become effective at 5:30 p.m. Eastern Time on Thursday, May 28, 2020, or as soon as practicable thereafter.

The Registrant hereby authorizes Jolie Kahn, Esq., to orally modify or withdraw this request for acceleration.

We respectfully request that we be notified of such effectiveness by a telephone call to Ms. Kahn at (516) 217-6379.

Very truly yours,

TOUGHBUILT INDUSTRIES, INC.

/s/ Michael Panosian

Michael Panosian  
Chief Executive Officer

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