

**TOUGHBUILT INDUSTRIES, INC.**  
25371 Commercentre Drive, Suite 200  
Lake Forest, CA 92630  
(949) 528-3100

December 17, 2020

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

Re: ToughBuilt Industries, Inc. (the "**Company**")  
Pre-Effective Amendment No. 1 to Registration Statement on Form S-3  
File No. 333-251185

Ladies and Gentlemen:

We respectfully request that the Company's request for acceleration regarding the above-captioned registration statement submitted to the Staff on December 15, 2020 be withdrawn.

Very truly yours,

**TOUGHBUILT INDUSTRIES, INC.**

By: /s/ Michael Panosian  
Name: Michael Panosian  
Title: Chief Executive Officer

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