December 17, 2020

<u>VIA EDGAR</u>

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:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the Company's above-referenced Registration Statement, as amended, be accelerated so that the same will become effective at 4:00 P.M. (EST) on Thursday, December 17, 2020, or as soon thereafter as is practicable.

Very truly yours,

TOUGHBUILT INDUSTRIES, INC.

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