

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

February 4, 2021

**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**”)  
Registration Statement on Form S-3  
File No. 333-252630

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 be accelerated so that the same will become effective at 9:00 A.M. (EST) on Monday, February 8, 2021, or as soon thereafter as is practicable.

Very truly yours,

**TOUGHBUILT INDUSTRIES, INC.**

By: /s/ Michael Panosian

Name: Michael Panosian

Title: Chief Executive Officer

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