

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

November 30, 2022

Martin Galstyan Chief Financial Officer Toughbuilt Industries, Inc 8669 Research Drive Irvine, CA 92618

> Re: Toughbuilt Industries, Inc Registration Statement on Form S-1 Filed November 23, 2022 File No. 333-268537

Dear Martin Galstyan:

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 Gregory Herbers at 202-551-8028 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Philip Magri