

May 26, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Mr. Edward M. Kelly

**Re: ToughBuilt Industries, Inc.
Registration Statement on Form S-1, as amended
Originally filed April 8, 2020
File No. 333-237606**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as the underwriter of the proposed offering of Toughbuilt Industries, Inc. (the “***Company***”), we hereby join the Company’s request for acceleration of the above-referenced Registration Statement, requesting effectiveness for 5:30 p.m., Eastern Time, on May 28, 2020, or as soon thereafter as is practicable.

Very truly yours,

Maxim Group LLC

By: /s/ John H. Shaw III

Name: John H. Shaw III

Title: Senior Managing Director, Investment Banking
