

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
