



ToughBuilt Industries, Inc.

**8669 Research Drive
Irvine, CA 92618
Lake Forest, CA 92630
Telephone: (949) 528-3100**

August 10, 2022

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: ToughBuilt Industries, Inc.
Acceleration Request for Registration Statement on Form S-1
File No. 333- 266496**

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 above-referenced Registration Statement be accelerated so that the same will become effective at 4:30 PM (Eastern Time) on Friday, August 12, 2022, or as soon thereafter as is practicable.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Carmel, Milazzo & Feil LLP by calling Philip Magri at 954-303-8027. If you have any questions regarding this request, please contact Philip Magri.

Very truly yours,

By: /s/ Michael Panosian

Name: Michael Panosian

Title: Chief Executive Officer
