



February 12, 2024

**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-1  
File No. 333-276008

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 1:00 p.m., Eastern time, on Tuesday, February 13, 2024 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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