



DIVISION OF  
CORPORATION FINANCE

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

October 21, 2019

Jacob Cohen  
Chief Executive Officer  
American International Holdings Corp.  
11222 Richmond Avenue, Suite 195  
Houston, TX 77082

**Re: American International Holdings Corp.  
Amendment No. 1 to  
Offering Statement on Form 1-A  
Filed October 15, 2019  
File No. 024-11080**

Dear Mr. Cohen:

We have reviewed your amended offering statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your offering statement and the information you provide in response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 7, 2019 letter.

Amendment No. 1 to Offering Statement on Form 1-A filed on 10/15/2019

Related Party Transactions of the Company Prior to the Exchange Agreement, page 27

1. We note your response to comment 1. However, on page 28 you disclose that from January 31, 2018 to December 31, 2018, two officers loaned you a total of \$163,508. Please identify the two individuals that gave you the loan.

Jacob Cohen  
American International Holdings Corp.  
October 21, 2019  
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You may contact Jonathan Burr at 202-551-5833 or Brigitte Lippmann at 202-551-3713 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Arden Anderson