



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2021

Jacob Cohen  
Chief Executive Officer  
American International Holdings Corp.  
7950 Legacy Drive, Suite 400  
Plano, TX 75024

**Re: American International Holdings Corp.  
Registration Statement on Form S-1  
Filed May 13, 2021  
File No. 333-256059**

Dear Mr. Cohen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kasey Robinson at 202-551-5880 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: David M. Loev, Esq.