



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2021

Jacob Cohen  
Chief Executive Officer  
AMERICAN INTERNATIONAL HOLDINGS CORP.  
7950 Legacy Drive, Suite 400  
Plano, Texas 75024

**Re: AMERICAN INTERNATIONAL HOLDINGS CORP.**  
**Registration Statement on Form S-1**  
**Filed August 9, 2021**  
**File No. 333-258618**

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 Tom Kluck at 202-551-3233 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: David Loev