



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 6, 2017

Robert Y. Lee  
Chairman and Chief Executive Officer  
American Patriot Brands, Inc. (f/k/a The Grilled Cheese Truck, Inc.)  
4570 Campus Drive, Suite 1  
Newport Beach, California 92660

**Re: American Patriot Brands, Inc. (f/k/a The Grilled Cheese Truck, Inc.)  
Item 4.02 Form 8-K  
Filed October 10, 2017  
File No. 000-54070**

Dear Mr. Lee:

We have completed our review of your filings. 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.

Sincerely,

/s/ Beverly A. Singleton

Beverly A. Singleton  
Staff Accountant  
Office of Transportation and Leisure