

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

January 29, 2024

Ellery W. Roberts Chief Executive Officer 1847 Holdings LLC 590 Madison Avenue, 21st Floor New York, NY 10022

> Re: 1847 Holdings LLC Registration Statement on Form S-1 Filed January 24, 2024 File No. 333-276670

Dear Ellery W. Roberts:

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 Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance Office of Trade & Services