



DIVISION OF
CORPORATION FINANCE

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

August 10, 2022

Charles A. Ross, Jr
Chief Executive Officer
AMERICAN REBEL HOLDINGS, INC
909 18th Avenue South, Suite A
Nashville, Tennessee, 37212

Re: AMERICAN REBEL HOLDINGS INC
Registration Statement on Form S-1
Filed August 5, 2022
File No. 333-266559

Dear Mr. Ross:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing