

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

October 23, 2023

Doug Grau President AMERICAN REBEL HOLDINGS INC 909 18th Avenue South, Suite A Nashville, Tennessee 37212

> Re: AMERICAN REBEL HOLDINGS INC Registration Statement on Form S-3 Filed on October 10, 2023 File No. 333-274909

Dear Doug Grau:

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 Sarah Sidwell at 202-551-4733 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Scott Linsky