



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

September 13, 2017

Via E-Mail

Charles A. Ross, Jr.  
President and Chief Executive Officer  
American Rebel Holdings, Inc.  
718 Thompson Lane, Suite 108-199  
Nashville, Tennessee 37204

**Re: American Rebel Holdings, Inc.  
Form 8-K  
Filed June 22, 2017  
File No. 000-55728**

Dear Mr. Ross:

We have completed our review of your filing. 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/ Jay Ingram

Jay Ingram  
Office of Manufacturing and  
Construction

Cc: Via E-Mail  
Blair Krueger, Esq.