

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

November 8, 2021

Doug Grau President AMERICAN REBEL HOLDINGS INC 718 Thompson Lane , Suite 108-199 Nashville, Tennessee 37204

> Re: AMERICAN REBEL HOLDINGS INC Registration Statement on Form S-1 Filed on November 1, 2021 File No. 333-260646

Dear Mr. 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 Bradley Ecker at (202)-551-4985 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing