



DIVISION OF  
CORPORATION FINANCE

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

August 12, 2025

Wah Seng Philip Koh  
Chief Financial Officer  
BrilliA Inc  
220 Orchard Road  
Unit 05-01, Midpoint Orchard  
Singapore 238852

**Re: BrilliA Inc**  
**Draft Registration Statement on Form F-1**  
**Submitted August 1, 2025**  
**CIK No. 0002000230**

Dear Wah Seng Philip Koh:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement and non-public draft submission on EDGAR at least two business days prior to the requested effective date and time. 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 Jenny O'Shanick at 202-551-8005 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Mengyi "Jason" Ye