



DIVISION OF
CORPORATION FINANCE

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

August 5, 2020

Jason Block
Chief Executive Officer
Brewdog USA INC.
96 Gender Rd Canal
Winchester, OH 43110

Re: Brewdog USA INC.
Offering Statement on Form 1-A
Post-qualification Amendment No. 1
Filed July 30, 2020
File No. 024-11017

Dear Mr. Block:

We have reviewed your amendment and do not have any comments.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Asia Timmons-Pierce, Special Counsel, at 202-551-3754 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing