



DIVISION OF
CORPORATION FINANCE

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

January 3, 2023

Aneil Singh Manhas
Chief Executive Officer
Bruush Oral Care Inc.
128 West Hastings Street, Unit 210
Vancouver, British Columbia V6B 1G8
Canada

Re: Bruush Oral Care Inc.
Registration Statement on Form F-1
Filed December 27, 2022
File No. 333-269030

Dear Aneil Singh Manhas:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Lahdan S. Rahmati