



DIVISION OF  
CORPORATION FINANCE

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

September 22, 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 September 14, 2023**  
**File No. 333-274518**

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Lahdan S. Rahmati