

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

November 20, 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 November 9, 2023 File No. 333-275417

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: Raymond Ressy