



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2023

Davinder Singh  
Chief Financial Officer  
Tu cows Inc.  
96 Mowat Avenue  
Toronto, Ontario M6K 3M1  
Canada

**Re: Tu cows Inc.**

**Form 10-K for the Fiscal Year Ended December 31, 2021**

**Form 10-Q for the Fiscal Year Ended September 30, 2022**

**File No. 001-32600**

Dear Davinder Singh:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology