



DIVISION OF  
CORPORATION FINANCE

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

March 16, 2023

Gadi Levin  
Chief Financial Officer  
BriaCell Therapeutics Corp.  
Suite 300 - 235 15th Street  
West Vancouver, BC V7T2X1

**Re: BriaCell Therapeutics Corp.**  
**Form 10-K for the Fiscal Year Ended July 31, 2022**  
**Filed October 28, 2022**  
**File No. 001-40101**

Dear Gadi Levin:

We have completed our review of your filing. 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 Life Sciences