



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 27, 2017

David Allen  
Chief Financial Officer  
WPCS International Incorporated  
521 Railroad Avenue  
Suisun City, CA 94585

**Re: WPCS International Incorporated  
Registration Statement on Form S-3  
Filed January 25, 2017  
File No. 333-215729**

Dear Mr. Allen:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

Cc: Robert S. Matlin, Esq.  
Jonathan M. Barron, Esq.  
K&L Gates LLP