

**WPCS INTERNATIONAL INCORPORATED**  
**521 RAILROAD AVENUE**  
**SUISUN CITY, CA 94585**

January 27, 2017

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549  
Attn: Courtney Lindsay

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

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date for the Registration Statement referred to above be accelerated so that it will be declared effective at 9:00 AM Eastern Standard Time on January 31, 2017, or as soon thereafter as is practicable.

Very truly yours,

**WPCS INTERNATIONAL INCORPORATED**

By: /s/ David Allen  
David Allen  
Chief Financial Officer

cc: Robert S. Matlin, Esq.  
Jonathan M. Barron, Esq.

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