



DIVISION OF
CORPORATION FINANCE

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

February 10, 2014

Via E-mail

Joseph A. Heater
Chief Financial Officer
WPCS International Incorporated
One East Uwchlan Avenue, Suite 301
Exton, PA 19341

**Re: WPCS International Incorporated
Preliminary Proxy Statement on Schedule 14A
Filed January 17, 2014
Response dated January 31, 2014
File No. 001-34643**

Dear Mr. Heater:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

General

1. We note your response to comment 1 from our letter dated January 29, 2014. Please revise your disclosure to make clear that the Purchase Price is subject to potential adjustment by stating the same in addition to the existing disclosure discussing the calculation of the potential adjustment.
2. We have considered your response to comment 2 and reissue. Please revise to provide the disclosure required by Item 14 of Schedule 14A regarding the transaction to acquire BTX. We note that while the authorization of additional common stock was not required to complete the transaction, it was known or reasonably should have been known that additional common stock would need to be authorized to cover the conversion of securities issued in connection with this acquisition.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Kate Beukenkamp, Attorney-Advisor, at 202-551-6971 or Celeste M. Murphy, Legal Branch Chief, at 202-551-3257 with any other questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spirgel
Assistant Director

cc: Via E-mail
James M. Turner, Esq.
Sichenzia Ross Friedman Ference LLP