



DIVISION OF  
CORPORATION FINANCE

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

April 30, 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**  
**File No. 001-34643**

Dear Mr. Heater:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spigel  
Assistant Director

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