



DIVISION OF
CORPORATION FINANCE

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

January 13, 2023

Sunandan Ray
Chief Executive Officer
Unique Logistics International, Inc.
154-09 146th Avenue
Jamaica, NY 11434

Re: Unique Logistics International, Inc.
From 10-K for the Fiscal Year ended May 31, 2022
Filed September 13, 2022
File No. 000-50612

Dear Sunandan Ray:

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 Energy & Transportation