



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2024

Eli Kay  
Chief Financial Officer  
Unique Logistics International, Inc.  
154-09 146th Ave.  
Jamaica, NY 11434

**Re: Unique Logistics International, Inc.**  
**Form 10-K for Fiscal Year Ended May 31, 2023**  
**File No. 000-50612**

Dear Eli Kay:

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