



DIVISION OF
CORPORATION FINANCE

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

February 14, 2024

Dr. Amina Odidi
Acting Chief Financial Officer
Intellipharmaceutics International Inc.
30 Worcester Road
Toronto, Ontario M9W 5X2

Re: Intellipharmaceutics International Inc.
Form 20-F/A for the fiscal year ended November 30, 2022
Filed February 6, 2024
File No. 000-53805

Dear Dr. Amina Odidi:

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 Life Sciences