

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

DIVISION OF CORPORATION FINANCE

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