

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

SCHEDULE 13G

**Under the Securities Exchange Act of 1934
(Amendment No. 2)***

iLeaningEngines, Inc.
(Name of Issuer)

Common Stock
(Title of Class of Securities)

45175Q106
(CUSIP Number)

September 30, 2024
(Date of Event which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
 Rule 13d-1(c)
 Rule 13d-1(d)

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see Instructions).

CUSIP No.: 45175Q106

1	NAME OF REPORTING PERSON Cowen and Company, LLC I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY) 38-3698933
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="checkbox"/> (b) <input type="checkbox"/>
3	SEC USE ONLY
4	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5 SOLE VOTING POWER 91,995 *
	6 SHARED VOTING POWER
	7 SOLE DISPOSITIVE POWER 91,995 *
	8 SHARED DISPOSITIVE POWER
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 91,995 *
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES <input type="checkbox"/>
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 0.1% *
12	TYPE OF REPORTING PERSON Broker-dealer

* The beneficial ownership of the Reporting Person is comprised solely of 91,995 shares of Common Stock issuable upon the exercise of warrants to purchase shares of Common Stock that are beneficially owned by the Reporting Person (the "Warrants"). The percentage above is based on (i) 141,173,275 shares of Common Stock deemed outstanding as reported by the Issuer in its quarterly report on Form 10-Q for the quarterly period ended June 30, 2024, filed with the SEC on August 13, 2024, plus (ii) the Warrants.

CUSIP No.: 45175Q106

1	NAME OF REPORTING PERSON Cowen Financial Products LLC I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (ENTITIES ONLY) 27-0423711	
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) <input type="checkbox"/> (b) <input type="checkbox"/>	
3	SEC USE ONLY	
4	CITIZENSHIP OR PLACE OF ORGANIZATION Delaware	
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER
	6	SHARED VOTING POWER
	7	SOLE DISPOSITIVE POWER
	8	SHARED DISPOSITIVE POWER
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES <input type="checkbox"/>	
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	
12	TYPE OF REPORTING PERSON Passive Investor	

CUSIP No.: 45175Q106

ITEM 1(a). NAME OF ISSUER:

iLeaningEngines, Inc.

ITEM 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

32 Intervale Rd.
Weston, MA 02493

ITEM 2(a). NAME OF PERSON FILING:

Cowen and Company, LLC
Cowen Financial Products LLC

ITEM 2(b). ADDRESS OF PRINCIPAL BUSINESS OFFICE OR, IF NONE, RESIDENCE:

599 Lexington Ave
New York, NY 10022

ITEM 2(c). CITIZENSHIP:

Delaware
Delaware

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Common Stock

ITEM 2(e). CUSIP NUMBER:

45175Q106

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO SECTION 240.13d-1(b), or 13d-2(b) or (c) CHECK WHETHER THE PERSON FILING IS A:

- (a) Broker or dealer registered under Section 15 of the Act (15 U.S.C. 78c);
- (b) Bank as defined in Section 3(a)(6) of the Act (15 U.S.C. 78c);
- (c) Insurance company as defined in Section 3(a)(19) of the Act (15 U.S.C. 78c);
- (d) Investment company registered under Section 8 of the Investment Company Act of 1940 (15 U.S.C. 80a-8);
- (e) An investment adviser in accordance with 240.13d-1(b)(1)(ii)(E);
- (f) An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F);
- (g) A parent holding company or control person in accordance with 240.13d-1(b)(1)(ii)(G);
- (h) A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i) A church plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j) A non-U.S. institution in accordance with 240.13d-1(b)(1)(ii)(J);
- (k) Group, in accordance with 240.13d-1(b)(1)(ii)(K). If filing as a non-U.S. institution in accordance with 240.13d-1(b)(1)(ii)(J), please specify the type of institution:

ITEM 4. OWNERSHIP

The beneficial ownership of Cowen and Company, LLC is comprised solely of 91,995 shares of Common Stock issuable upon the exercise of warrants to purchase shares of Common Stock that are beneficially owned by the Reporting Person (the "Warrants"). The Warrants held by the Reporting Person have an exercise price of \$11.50 per share of Common Stock and are presently exercisable. The percentage above is based on (i) 141,173,275 shares of Common Stock deemed outstanding as of August 8, 2024, as reported by the Issuer in its quarterly report on Form 10-Q for the quarterly period ended June 30, 2024, filed with the SEC on August 13, 2024, plus (ii) the Warrants.

(a) Amount beneficially owned:

91,995

(b) Percent of class:

0.01%

(c) Number of shares as to which the person has:

(i) sole power to vote or to direct the vote:

Cowen and Company, LLC : 91,995

Cowen Financial Products LLC :

(ii) shared power to vote or to direct the vote:

Cowen and Company, LLC :

Cowen Financial Products LLC :

(iii) sole power to dispose or direct the disposition of:

Cowen and Company, LLC : 91,995

Cowen Financial Products LLC :

(iv) shared power to dispose or to direct the disposition of:

Cowen and Company, LLC :

Cowen Financial Products LLC :

ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following [X].

ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP:

ITEM 9. NOTICE OF DISSOLUTION OF GROUP:

ITEM 10. CERTIFICATION:

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

CUSIP No.: 45175Q106

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

November 12 2024

Cowen and Company, LLC

By: /s/ John Holmes

Name: John Holmes

Title: Chief Operating Officer

November 12 2024

Cowen Financial Products LLC

By: /s/ John Holmes

Name: John Holmes

Title: Chief Operating Officer

Attention — Intentional misstatements or omissions of fact constitute Federal criminal violations (See 18 U.S.C. 1001).

CUSIP No.: 45175Q106

EXHIBIT I

JOINT FILING AGREEMENT

This will confirm the agreement by and among the undersigned that the Schedule 13G filed with the Securities and Exchange Commission on or about the date hereof with respect to the beneficial ownership by the undersigned of the common stock of iLearningEngines, Inc. will be filed on behalf of each of the persons and entities named below in accordance with Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Dated: November 12, 2024

Cowen and Company, LLC
By: /s/ John Holmes
Chief Operating Officer

Cowen Financial Products LLC
By: /s/ John Holmes
Chief Operating Officer