



DIVISION OF
CORPORATION FINANCE

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

February 21, 2020

Elaine Marion
Chief Financial Officer
EPLUS INC
13595 Dulles Technology Drive
Herndon, VA 20171

Re: EPLUS INC
Form 10-K for the Fiscal Year Ended March 31, 2019
Filed May 23, 2019
File No. 1-34167

Dear Ms. Marion:

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 Trade & Services