



DIVISION OF
CORPORATION FINANCE

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

June 13, 2023

Elaine Marion
Chief Financial Officer
ePlus inc.
13595 Dulles Technology Drive
Herndon, VA 20174

Re: ePlus inc.
Form 10-K for Fiscal Year Ended March 31, 2022
Filed May 26, 2022
File No. 001-34167

Dear Elaine 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