



DIVISION OF
CORPORATION FINANCE

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

October 25, 2013

Via E-mail

Moses Gross
Chief Executive Officer
WNS Studios, Inc.
3811 13th Avenue
Brooklyn, NY 11218

**Re: WNS Studios, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed October 9, 2013
File No. 333-190886**

Dear Mr. Gross:

We have reviewed your responses to the comments in our letter dated September 19, 2013 and have the following additional comment.

Use of Proceeds, page 15

1. We note your response to our prior comment 3 and your disclosure regarding use of proceeds if 25% of the offering is sold. You have deleted disclosure regarding use of proceeds if 50% of the offering is sold, however. Please add disclosure regarding use of proceeds if 50% of the offering is sold and revise the table on page 15 to indicate which column represents 25%, 50%, 75% and 100% of the offering.

Please contact Tonya K. Aldave at (202) 551-3601 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief

cc: Via E-mail
David Lubin, Esq.