



DIVISION OF
CORPORATION FINANCE

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

February 16, 2021

John C. Turner
Chief Executive Officer, President and Director
GMS Inc.
100 Crescent Centre Parkway, Suite 800
Tucker, Georgia 30084

Re: GMS Inc.
Form 10-K for the Fiscal Year Ended April 30, 2020
Filed June 25, 2020
File No. 1-37784

Dear Mr. Turner:

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

cc: Craig Apolinsky