



DIVISION OF
CORPORATION FINANCE

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

October 12, 2022

Spiro Sakiris
Chief Financial Officer
GBS Inc.
WeWork c/o GBS Inc.
142 West, 57th Street, 11th Floor
New York, New York 10019

Re: GBS Inc.
10-K for the Fiscal Year Ended June 30, 2022
Filed September 22, 2022
File No. 001-39825

Dear Spiro Sakiris:

We have completed our review of your filings. 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 Industrial Applications and
Services