



DIVISION OF
CORPORATION FINANCE

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

May 10, 2022

Paul Blanchett
Chief Accounting Officer
GXO Logistics, Inc.
Two American Lane
Greenwich, Connecticut 06831

Re: GXO Logistics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed February 17, 2022
File No. 001-40470

Dear Mr. Blanchett:

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 Energy & Transportation