

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