



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2013

Via Facsimile

Phillip G. Norton  
Chairman of the Board, President  
and Chief Executive Officer  
ePlus inc.  
13595 Dulles Technology Drive  
Herndon, VA 20171-3413

**Re: ePlus inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2011**  
**Filed June 10, 2011**  
**Form 10-K for Fiscal Year Ended March 31, 2012**  
**Filed June 14, 2012**  
**Form 10-Q for Fiscal Quarter Ended December 31, 2012**  
**Filed February 8, 2013**  
**File No. 001-34167**

Dear Mr. Norton:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosures in filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen G. Krikorian

Stephen G. Krikorian  
Accounting Branch Chief