



DIVISION OF
CORPORATION FINANCE

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

December 3, 2018

Leslie Ball
Chief Executive Officer and Director
GSRX INDUSTRIES INC.
Building No. 3, P.E. 606, int. Jose Efron Ave.
Dorado, Puerto Rico 00646

Re: GSRX INDUSTRIES INC.
Form 10-Q for Fiscal Quarter Ended September 30, 2018
Filed October 31, 2018
Response Dated November 19, 2018
File No. 333-141929

Dear Ms. Ball:

We have reviewed your November 19, 2018 response to our comment letter and have the following comment. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Response Dated November 19, 2018

Notes to Consolidated Financial Statements

2. Summary of Significant Accounting Policies Inventory, page 10

1. We reviewed your proposed disclosure in response to comment 2. Please disclose the basis of stating inventories in future filings. Refer to ASC 330-10-50-1 and paragraph 6(b) of Rule 5-02 of Regulation S-X .

In closing, 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.

Leslie Ball
GSRX INDUSTRIES INC.
December 3, 2018
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You may contact Yolanda Guobadia at (202) 551-3562 or Bill Thompson at (202) 551-3344 with any questions.

Sincerely,

Division of Corporation Finance
Office of Consumer Products

cc: Tom Ginerich