

May 19, 2022

Malcolm Wilson  
Chief Executive Officer  
GXO Logistics, Inc.  
Two American Lane  
Greenwich, CT 06831

Re: GXO Logistics, Inc.  
Registration

Statement on Form S-4

Filed May 12, 2022  
File No. 333-264901

Dear Mr. Wilson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Cheryl Brown, Law Clerk, at (202) 551-3905 or Irene Barberena-Meissner, Staff Attorney, at (202) 551-6548 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc:

Adam O. Emmerich, Esq.