

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
Filed February 17,
File No. 001-40470

Fiscal Year Ended December 31, 2021
2022

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