EPLUS INC Form SC 13G/A October 09, 2007

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 1) *

ePlus, inc.

(Name of Issuer)

COMMON STOCK (Title of Class of Securities)

294268107 (CUSIP Number)

September 30, 2007 (Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- [X] Rule 13d-1(b)
 [] Rule 13d-1(c)
 [] Rule 13d-1(d)
- *The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

CUSIP No. 294268107

1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS							
HEARTLAND ADVISORS, INC.							
#39-1078128							
2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP							
	(a) [] (b) []						
3. SEC USE ONLY							
4. CITIZENSHIP OR PLACE OF O	RGANIZATION						
WISCONSIN, U.S.A.							
NUMBER OF SHARES BENEFICIALLY	5. SOLE VOTING POWER						
OWNED BY EACH	None						
REPORTING PERSON	6. SHARED VOTING POWER						
WITH	350,300						
7. SO	DLE DISPOSITIVE POWER						
	None						
8. SHARED DISPOSITIVE POWER							
	350,300						
9. AGGREGATE AMOUNT BENEFICIA 350,300	ALLY OWNED BY EACH REPORTING PERSON						
10. CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES							
11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9							
4.3%							
12. TYPE OF REPORTING PERSON							
IA							
CUSIP No. 294268107							
1. NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS							

WILLIAM J. NASGOVITZ

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

) []	
3. SEC U	SE ONLY			
4. CITIZI	ENSHIP OR PLAC	E OF ORGANIZAT	'ION	
		U.S.A.		
NUMBER OF	NEFICIALLY		OLE VOTING POWE	CR
OWNED BY EACH			None	
REPORTING PERSON		6. S	HARED VOTING PC	WER
WITH			350,300	
		7. SOLE DISP	OSITIVE POWER	
		None		
		8. SHARED DI	SPOSITIVE POWER	3
		350,3	000	
4.39			AMOUNT IN ROW 9	
Item 1.	(a) Name of Is	suer: ePlus, i	nc.	
	(b) Address of		cipal Executive Technology Driv 0171-3413	
Item 2.	(a) Name of Pe	rson Filing:	(1) Heartland(2) William J.	·
		Principal Bus North Water S waukee, WI 53	riness Office: Street (2)	789 North Water Street Milwaukee, WI 53202
	(c) Citizenshi	p: Heartland	Advisors is a W	Jisconsin corporation.

William J. Nasgovitz - U.S.A

- (d) Title of Class of Securities: Common Stock
- (e) CUSIP Number: 294268107

Item 3. The persons filing this Schedule 13G are Heartland Advisors, Inc., an investment adviser registered with the SEC, and William J. Nasgovitz, President and principal shareholder of Heartland Advisors, Inc. Mr. Nasgovitz joins in this filing pursuant to SEC staff positions authorizing certain individuals in similar situations to join in a filing with a controlled entity eligible to file on Schedule 13G. The reporting persons do not admit that they constitute a group.

Item 4. Ownership.

For information on ownership, voting and dispositive power with respect to the above listed shares, see Items 5-9 of the Cover Pages.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following: [X]

Item 6. Ownership of more than Five Percent on Behalf of Another Person.

Not Applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company.

Not Applicable.

Item 8. Identification and Classification of Members of the Group.

Not Applicable.

Item 9. Notice of Dissolution of Group.

Not Applicable.

Item 10. Certification.

By signing below, the undersigned certify that, to the best of their knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

DATE: October 8, 2007

WILLIAM J. NASGOVITZ

HEARTLAND ADVISORS, INC.

By: /s/ PAUL T. BESTE
Paul T. Beste

As Attorney in Fact for William J. Nasgovitz

By: /s/ PAUL T. BESTE
Paul T. Beste
Chief Operating Officer

EXHIBIT INDEX

Exhibit 1 Joint Filing Agreement

EXHIBIT 1

Joint Filing Agreement

The undersigned persons agree and consent to the joint filing on their behalf of this Schedule 13G in connection with their beneficial ownership of ePlus, inc. at September 30, 2007.

WILLIAM J. NASGOVITZ

By: /s/ PAUL T. BESTE
Paul T. Beste
As Attorney in Fact for William J. Nasqovitz

HEARTLAND ADVISORS, INC.

By: /s/ PAUL T. BESTE
Paul T. Beste
Chief Operating Officer

any (Month/Day/Year)3. Transaction Code

(Instr. 8)4. Securities Acquired (A) or Disposed of (D)

(Instr. 3, 4 and 5)5. Amount of Securities Beneficially Owned Following Reported Transaction(s)

(Instr. 3 and 4)6. Ownership Form: Direct (D) or Indirect (I)

(Instr. 4)7. Nature of Indirect Beneficial Ownership

 $(Instr.\ 4) CodeVAmount(A)\ or\ (D) Price\ Common\ Stock 03/13/2017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 34,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\quad 99\ D\ \$\ 13.45\ 94,456\ D\quad Common\ Stock 13/12017\ F\ 99\ D\ 8/12017\ F\ 99\ P\ 9/12017\ F\ 99\ P\ 9/12017\ F\ 99\ P\ 9/12017\ F\ 9/12017\ F\$

I L.B. Foster Company 401(k) Plan Shares

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474

(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

531

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transac Code (Instr. 8	ionNumber Expiration (Month/I			Unde Secur	unt of rlying	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene Owne Follo Repo Trans (Instr
				Code V	/ (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares		

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

Kelly Brian H 415 HOLIDAY DRIVE PITTSBURGH, PA 15220

Vice President

Signatures

/s/ Brian H. Kelly by Amelia L. Beck, attorney-in-fact

03/15/2017

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

Reporting Owners 6