

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 and Class of Securities)

294268107  
(CUSIP Number)

December 31, 2001  
(Date of Event which Requires Filing of this Statement)

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

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  
disclosures provided in a prior cover page.

The information required on 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).

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1 NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (entities only)

Invista Capital Management, LLC

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a)  
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	0
	6	SHARED VOTING POWER	432,715
	7	SOLE DISPOSITIVE POWER	0
	8	SHARED DISPOSITIVE POWER	432,715

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

432,715

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN  
SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

12 TYPE OF REPORTING PERSON (See Instructions)

IA

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1 NAMES OF REPORTING PERSONS  
I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (entities only)

Principal Financial Group, Inc.

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (See Instructions)

(a)  
(b)

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5	SOLE VOTING POWER	0
	6	SHARED VOTING POWER	432,715
	7	SOLE DISPOSITIVE POWER	0
	8	SHARED DISPOSITIVE POWER	432,715

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

432,715

10 CHECK IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES (See Instructions)

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

4.3

12 TYPE OF REPORTING PERSON (See Instructions)

HC

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Item 1(a). Name of Issuer:

ePlus, Inc.

Item 1(b). Address of Issuer's Principal Executive Offices:

400 Herndon Parkway, Suite B  
Herndon, VA 20170

Item 2(a). Name of Person Filing:

Invista Capital Management, LLC  
Principal Financial Group, Inc.

Item 2(b). Address of Principal Business Office, or, if None, Residence:

Invista Capital Management, LLC  
699 Walnut  
1900 Hub Tower  
Des Moines, IA 50309Principal Financial Group, Inc.  
711 High Street  
Des Moines, IA 50392-0088

Item 2(c). Citizenship:

Item 2(d). Title of Class of Securities:

Common Stock

Item 2(e). CUSIP Numbers:

294268107

Item 3. If this statement is filed pursuant to section 240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:

- (e)  An investment adviser in accordance with section 240.13d-1(b)(1)(ii)(E)
- (g)  A parent holding company or control person in accordance with section 240.13d-1(b)(1)(ii)(G)

Item 4. Ownership:

(a) Amount Beneficially Owned

432,715 Shares Common Stock presently held by Invista Capital Management, LLC  
432,715 Shares Common Stock presently held by Principal Financial Group, Inc.

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(b) Percent of Class

4.3 Invista Capital Management, LLC  
4.3 Principal Financial Group, Inc.

(c) Number of shares as to which the person has:

(i) Sole Power to Vote or Direct the Vote

0 Invista Capital Management, LLC  
0 Principal Financial Group, Inc.

(ii) Shared Power to Vote or Direct the Vote

432,715 Shares Common Stock presently held by Invista Capital Management, LLC  
432,715 Shares Common Stock presently held by Principal Financial Group, Inc.

(iii) Sole Power to Dispose or to Direct the Disposition of

0 Invista Capital Management, LLC  
0 Principal Financial Group, Inc.

(iv) Shared Power to Dispose or to Direct the Disposition of

432,715 Shares Common Stock presently held by Invista Capital Management, LLC  
432,715 Shares Common Stock presently held by Principal Financial Group, Inc.

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

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

N/A

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

See Exhibit attached

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Item 8. Identification and Classification of Members of the Group

N/A

Item 9. Notice of Dissolution of Group

N/A

Item 10(b). Certification

By signing below I certify, to the best of my knowledge and belief, the securities referred to above were not 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.

Invista Capital Management, LLC

By /s/ Tim Howald  
Tim Howald, Chief Financial and Compliance Officer

Principal Financial Group, Inc.  
By: Invista Capital Management, LLC

By /s/ Tim Howald  
Tim Howald, Chief Financial and Compliance Officer

Dated Wednesday, February 13, 2002

EXHIBIT 99.1

Invista Capital Management, LLC  
Item 3 Classification:  
(e) Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940

Principal Life Insurance Company  
Item 3 Classification:  
(c) An Insurance Company as defined in section 3(a)(19) of the Act (15 U.S.C. 78)