



DIVISION OF
CORPORATION FINANCE

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

June 28, 2011

Via E-mail

Jeff P. Bennett

Vice President – Legal, Interim General Counsel and Secretary

YRC Worldwide Inc.

10990 Roe Avenue

Overland Park, KS 66211

**Re: YRC Worldwide Inc.
Registration Statement on Form S-1
Filed May 17, 2011
Amendment No. 1 to the Registration Statement on Form S-1
Filed June 1, 2011
File No. 333-174277 & -01 to -25**

Dear Mr. Bennett:

We have reviewed your response to our letter dated June 9, 2011 and have the following additional comment.

Exhibit 8.1

1. We note your response to prior comment 5 and reissue. Please have counsel revise the last paragraph on page 3 to clarify that the discussion of material federal income tax considerations is counsel's opinion.

Please contact J. Nolan McWilliams at (202) 551-3217 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief