

**YRC Worldwide Inc.  
10990 Roe Avenue  
Overland Park, KS 66211**

August 18, 2011

**VIA EDGAR**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-3628  
Attention: Justin Dobbie  
J. Nolan McWilliams

**Re: YRC Worldwide Inc.  
Proxy Statement on Schedule 14A  
Initially filed August 1, 2011  
File No. 000-12255**

Gentlemen:

Today YRC Worldwide Inc. (the “Company”) filed a Definitive Proxy Statement on Schedule 14A with the Securities and Exchange Commission (the “Commission”).

In connection with the filing of the Definitive Proxy Statement, the Company hereby acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please contact Dennis M. Myers, P.C. of Kirkland & Ellis LLP, special counsel to the Company, at (312) 862-2232, if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Jeff P. Bennett

Jeff P. Bennett  
Vice President—Legal, Interim General  
Counsel and Secretary

cc: Dennis M. Myers, P.C.