



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

April 13, 2011

Via U.S. Mail

Mr. James B. Gattoni, Chief Financial Officer
Landstar System, Inc.
13410 Sutton Park Drive South
Jacksonville, Florida 32224

**Re: Landstar System, Inc.
Form 10-K for the fiscal year ended December 25, 2010
Filed February 23, 2011
File No. 000-21238**

Dear Mr. Gattoni:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief