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

FORM 8-K

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported) May 23, 2008



**LANDSTAR SYSTEM, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction  
of incorporation)

**021238**  
(Commission  
File Number)

**06-1313069**  
(I.R.S. Employer  
Identification No.)

**13410 Sutton Park Drive South, Jacksonville, Florida**  
(Address of principal executive offices)

**32224**  
(Zip Code)

**(904) 398-9400**  
(Registrant's telephone number, including area code)

N/A  
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 7.01 Regulation FD Disclosure

Historically, the Company reported the results of three individual operating segments: the carrier segment, the global logistics segment and the insurance segment. Beginning in the thirteen-week period ended March 29, 2008, the Company revised the presentation format of its segment disclosure to consolidate the previously reported three segments to two segments: the transportation logistics segment and the insurance segment. This change in segment reporting reflected increased centralization and consolidation of the administrative and sales functions across all of the Company's operating subsidiaries and the increased similarity of the services provided by the operations of the Company's various operating subsidiaries, primarily with respect to truck brokerage services. As a result of this change in presentation, the revenue and operating results formerly separated into the carrier and global logistics segments, together with corporate overhead, which was previously included as "other" in the segment information, were consolidated into the transportation logistics segment. This change in segment reporting had no impact on the Company's consolidated balance sheets, income statements, cash flows or changes in shareholders' equity for any periods. This change in segment reporting also had no impact on financial reporting with respect to the Company's insurance segment.

Attached hereto as Exhibit 99.1 is supplemental financial information for the revised presentation format of the Company's segment disclosure for each fiscal quarter of 2006 and 2007.

The information furnished under Item 7.01 of this Current Report on Form 8-K, including Exhibit 99.1 hereto, shall not be deemed "filed" for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933.

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Exhibits

99.1

Landstar System, Inc. — Schedule of Supplemental Financial Information

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

LANDSTAR SYSTEM, INC.

Date: May 23, 2008

By: /s/ James B. Gattoni  
Name: James B. Gattoni  
Title: Vice President and Chief Financial Officer

Landstar System, Inc.  
Supplemental Financial Information  
(unaudited)

	Thirteen Weeks Ended				Fifty Two Weeks Ended Dec 30, 2006	Thirteen Weeks Ended				Fifty Two Weeks Ended Dec 29, 2007
	April 1, 2006	July 1, 2006	Sept 30, 2006	Dec 30, 2006		Mar 31, 2007	June 30, 2007	Sep 29, 2007	Dec 29, 2007	
<b>Revenue generated through (in thousands) (1):</b>										
Business Capacity Owners (2)	\$ 320,434	\$ 358,001	\$ 344,628	\$ 328,631	\$ 1,351,694	\$ 320,533	\$ 364,171	\$ 351,451	\$ 340,928	\$ 1,377,083
Truck Brokerage										
Carriers	210,646	217,384	226,084	217,020	871,134	205,897	217,070	225,300	236,310	884,577
Rail intermodal	27,239	29,607	31,619	34,191	122,656	26,971	30,706	34,254	41,947	133,878
Ocean carriers	3,410	4,148	4,546	4,918	17,022	5,970	5,569	7,152	7,807	26,498
Air carriers	4,560	4,674	3,881	2,876	15,991	4,615	6,191	4,606	4,280	19,692
Other (3)	43,753	29,424	38,439	23,643	135,259	12,663	9,245	12,048	11,593	45,549
	<u>\$ 610,042</u>	<u>\$ 643,238</u>	<u>\$ 649,197</u>	<u>\$ 611,279</u>	<u>\$ 2,513,756</u>	<u>\$ 576,649</u>	<u>\$ 632,952</u>	<u>\$ 634,811</u>	<u>\$ 642,865</u>	<u>\$ 2,487,277</u>
<b>Number of loads:</b>										
Business Capacity Owners (2)	208,030	226,830	213,910	203,110	851,880	205,600	227,770	213,350	210,480	857,200
Truck Brokerage										
Carriers	139,510	144,140	146,280	139,430	569,360	137,820	151,030	152,160	147,650	588,660
Rail intermodal	11,940	14,100	14,500	15,110	55,650	12,100	14,660	16,480	19,480	62,720
Ocean carriers	890	1,090	800	900	3,680	1,040	1,060	1,230	1,290	4,620
Air carriers	1,840	2,490	2,440	2,020	8,790	3,280	3,160	2,820	2,340	11,600
	<u>362,210</u>	<u>388,650</u>	<u>377,930</u>	<u>360,570</u>	<u>1,489,360</u>	<u>359,840</u>	<u>397,680</u>	<u>386,040</u>	<u>381,240</u>	<u>1,524,800</u>
<b>Revenue per load (4):</b>										
Business Capacity Owners (2)	\$ 1,540	\$ 1,578	\$ 1,611	\$ 1,618	\$ 1,587	\$ 1,559	\$ 1,599	\$ 1,647	\$ 1,620	\$ 1,606
Truck Brokerage										
Carriers	1,510	1,508	1,546	1,556	1,530	1,494	1,437	1,481	1,600	1,503
Rail intermodal	2,281	2,100	2,181	2,263	2,204	2,229	2,095	2,079	2,153	2,135
Ocean carriers	3,831	3,806	5,683	5,464	4,626	5,740	5,254	5,815	6,052	5,735
Air carriers	2,478	1,877	1,591	1,424	1,819	1,407	1,959	1,633	1,829	1,698

- (1) For shipments involving two or more modes of transportation, revenue is classified by the mode of transportation having the highest cost of purchased transportation relating to such shipment.
- (2) Business Capacity Owners are independent contractors who provide truck capacity to the Company under exclusive lease arrangements.
- (3) Includes premium revenue generated by the insurance segment, net revenue on gross billings for warehouse services generated by the Transportation Logistics segment and revenue derived from transportation services provided in support of disaster relief efforts provided primarily under a contract between Landstar Express America, Inc. and the United States Department of Transportation/Federal Aviation Administration.
- (4) Revenue per load can be influenced by many factors which do not necessarily indicate a change in price. Those factors include, without limitation, the average length of haul, freight type, special handling and equipment requirements and delivery time requirements.