



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 12, 2009

Via U.S. Mail

Jim Gattoni  
Vice President and Chief Financial Officer  
Landstar System, Inc.  
13410 Sutton Park Drive South  
Jacksonville, FL 32224

**Re: Landstar System, Inc.  
Form 10-K  
Filed: February 25, 2008  
File No. 000-21238**

Dear Mr. Gattoni:

We have completed our review of your Form 10-K for the fiscal year ended December 27, 2008 and have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call Matthew Spitzer at (202) 551-3227 or me at (202) 551-3412.

Sincerely,

Amanda Ravitz  
Branch Chief - Legal

cc: Charles Wachsstock, Esq.  
*Via Facsimile: (212) 521-8943*