

April 23, 2021

Via EDGAR:

Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Landstar System, Inc.
Form 10-K for the Fiscal Year Ended December 26, 2020
Filed February 23, 2021
File No. 000-21238

Dear Mr. Hiller:

On behalf of Landstar System, Inc. (the "Company"), we acknowledge receipt by the Company of the letter dated April 14, 2021 (the "Comment Letter") of the Staff of the Division of Corporation Finance (the "Staff") of the United States Securities and Exchange Commission regarding the above referenced Annual Report on Form 10-K of the Company.

As we discussed when we spoke by telephone on April 23, the Company is working to respond to the Comment Letter but will require additional time to consider and respond to the Staff's comment. The Company's senior management and accounting staff, whose input will be necessary to consider and respond to the Staff's comments, is in the process of preparing its quarterly earnings and Form 10-Q for the quarterly period ended March 27, 2021. Accordingly, as we discussed by telephone, the Company is requesting an extension to May 14.

www.debevoise.com

We are grateful for the Staff's accommodation in this matter. If you have any questions regarding this letter, please do not hesitate to call Steve Slutzky at (212) 909-6036 or Ben Pedersen at (212) 909-6121.

Best Regards,

/s/ Steven J. Slutzky

/s/ Benjamin Pedersen

cc: James Todd, Vice President & Corporate Controller
Michael K. Kneller, Vice President, General Counsel and Secretary
Mark Wojciechowski, Division of Corporate Finance
Karl Hiller, Division of Corporate Finance

www.debevoise.com