Mail Stop 3561

December 23, 2009

Timothy A. Wicks Executive Vice President and Chief Financial Officer YRC Worldwide Inc. 10990 Roe Avenue, Overland Park, Kansas 66211

> Re: YRC Worldwide, Inc. File No. 000-12255 Form 10-K: For the Fiscal Year Ended December 31, 2008 Definitive Proxy Statement on Schedule 14A Form 10-Q: For the Quarter Ended September 30, 2009 Form 8-K: Furnished on November 10, 2009

Dear Mr.Wicks:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk Branch Chief