



DIVISION OF  
CORPORATION FINANCE

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

May 6, 2019

Jason Remillard  
President  
LandStar, Inc.  
101 J Morris Commons Lane, Suite 155  
Morrisville, North Carolina 27560

**Re: LandStar, Inc.**  
**Form 10-12G**  
**Filed January 11, 2019**  
**File No. 000-30542**

Dear Mr. Remillard:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction

cc: Keith A. Rosenbaum