

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