



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

November 2, 2017

Stephanie D. Fisher  
Chief Financial Officer  
YRC Worldwide, Inc.  
10990 Roe Avenue  
Overland Park, Kansas 66211

**Re: YRC Worldwide, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 17, 2017**  
**File No. 000-12255**

Dear Ms. Fisher:

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,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief  
Office of Transportation and Leisure