



DIVISION OF  
CORPORATION FINANCE

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

October 14, 2021

James Todd  
Vice President & Corporate Controller  
Landstar System Inc.  
13410 Sutton Park Drive South  
Jacksonville, FL 32224

**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. Todd:

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 Energy & Transportation