

Mail Stop 3561

March 4, 2009

Stephen Russell  
Chief Executive Officer  
Celadon Group, Inc.  
9503 East 33rd Street  
Indianapolis, IN 46235

**Re: Celadon Group, Inc.  
Form 10-K for the Fiscal Year ended June 30, 2008  
Filed August 28, 2008  
Schedule 14A filed October 3, 2008  
File No. 000-23192**

Dear Mr. Russell:

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

Regards,

Max A. Webb  
Assistant Director