



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2011

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

**Re: Celadon Group, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2010**  
**Filed August 31, 2010**  
**File No. 000-23192**

Dear Mr. Russell:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Max A. Webb  
Assistant Director