

July 16, 2009

Mail Stop 3561

Darron R. Ming
Vice President – Finance, Chief Financial and Treasurer
USA Truck, Inc.
3200 Industrial Park Road
Van Buren, AR 72956

**RE: USA Truck, Inc.
File No. 000-19858
Form 10-K: For the Fiscal Year Ended December 31, 2008**

Dear Mr. Ming:

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

Sincerely,

Lyn Shenk
Branch Chief