



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

April 7, 2009

Jonathan C. Gold  
Corporate Secretary  
Quality Distribution, Inc.  
4041 Park Oaks Boulevard, Suite 200  
Tampa, FL 33610

**Re:               Quality Distribution, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 13, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 15, 2008**  
**File No. 000-24180**

Dear Mr. Gold:

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

Sincerely,

Rolaine S. Bancroft  
Special Counsel