

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