



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

April 7, 2010

**VIA U.S. MAIL**

Jonathan C. Gold  
Senior Vice President, General Counsel, and Secretary  
Quality Distribution, Inc.  
4041 Park Oaks Boulevard, Suite 200  
Tampa, FL 33610

**Re: Quality Distribution, LLC**  
**Form 10-K for the Year Ended December 31, 2008**  
**Filed March 13, 2009**  
**Form 10-K for the Year Ended December 31, 2009**  
**Filed March 12, 2010**  
**File No. 000-24180**

Dear Mr. Gold:

We have completed our review of your Forms 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief