



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

DIVISION OF  
CORPORATION FINANCE

May 19, 2023

William E. Fuller  
President and Chief Executive Officer  
U.S. Xpress Enterprises, Inc.  
4080 Jenkins Road  
Chattanooga, Tennessee 37421

**Re: U.S. Xpress Enterprises, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 20, 2023**  
**File No. 001-38528**

Dear William E. Fuller:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Erik Belenky