



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2023

Eric Fuller  
President and Chief Executive Officer  
U.S. Xpress Enterprises, Inc.  
4080 Jenkins Road  
Chatanooga, TN 37421

**Re: U.S. Xpress Enterprises, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2021**  
**Filed March 1, 2022**  
**File No. 001-38528**

Dear Eric 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