



DIVISION OF
CORPORATION FINANCE

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

September 19, 2012

Via E-mail

Donald B. Cochran
President and Chief Executive Officer
Universal Truckload Services, Inc.
12755 E. Nine Mile Road
Warren, MI 48089

**Re: Universal Truckload Services, Inc.
Preliminary Information Statement on Schedule 14C
Filed July 31, 2012
Form 10-K for the Fiscal Year Ended December 31, 2011
Filed March 15, 2012
File No. 000-51142**

Dear Mr. Cochran:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Loan Lauren P. Nguyen

Loan Lauren P. Nguyen
Special Counsel

cc: Via E-mail
D. Kerry Crenshaw
Clark Hill PLC