



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

December 7, 2016

John J. Hardig
Chief Financial Officer
XPO Logistics, Inc.
Five Greenwich Office Park
Greenwich, Connecticut 06831

Re: XPO Logistics, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed February 29, 2016
Form 10-Q for the Quarter Ended June 30, 2016
Filed August 8, 2016
File No. 001-32172

Dear Mr. Hardig:

We have completed our review of your filings. 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,

/s/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure