

February 23, 2021

Bradley S. Jacobs  
Chairman and Chief Executive Officer  
XPO Logistics, Inc.  
Five American Lane  
Greenwich, CT 06831

Re: XPO Logistics, Inc.  
Form 10-K for the  
Filed February 10,  
File No. 001-32172

fiscal year ended December 31, 2019  
2020

Dear Mr. Jacobs:

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