

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

July 16, 2021

Darren Hawkins Chief Executive Officer and Director Yellow Corp 10990 Roe Avenue Overland Park, KS 66211

> Re: Yellow Corp Registration Statement on Form S-3 Filed July 9, 2021 File No. 333-257811

Dear Mr. Hawkins:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Timothy Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Paul Zier