



DIVISION OF
CORPORATION FINANCE

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