



DIVISION OF
CORPORATION FINANCE

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

March 20, 2023

Daniel L. Olivier
Chief Financial Officer
Yellow Corporation
501 Commerce Street
Suite 1120
Nashville, TN 37203

Re: Yellow Corporation
Form 10-K for the Fiscal Year ended December 31, 2022
Filed February 9, 2023
File No. 000-12255

Dear Daniel L. Olivier:

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