

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