



DIVISION OF  
CORPORATION FINANCE

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

October 2, 2024

Shelley Simpson  
President and Chief Executive Officer  
J.B. Hunt Transport Services, Inc.  
615 J.B. Hunt Corporate Drive  
Lowell, AR 72745

**Re: J.B. Hunt Transport Services, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 14, 2024**  
**File No. 000-11757**

Dear Shelley Simpson:

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  
Disclosure Review Program