



DIVISION OF
CORPORATION FINANCE

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

February 7, 2019

Allen W. West
Chief Financial Officer
P.A.M. Transportation Services, Inc.
297 West Henri de Tonti Blvd
Tontitown, Arkansas 72770

Re: P.A.M. Transportation Services, Inc.
Form 10-K for the Year Ended December 31, 2017
Filed March 9, 2018
File No. 000-15057

Dear Mr. West:

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 Transportation and Leisure