



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2022

Allen West  
Chief Financial Officer  
PAM Transportation Services, Inc.  
297 West Henri De Tonti Blvd.  
Tontitown, Arkansas 72770

**Re: PAM Transportation Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed March 5, 2021**  
**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 Energy & Transportation