



DIVISION OF
CORPORATION FINANCE

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

December 2, 2021

Christopher Strain
Chief Financial Officer
Heartland Express, Inc.
901 Heartland Way
North Liberty, Iowa 52317

Re: Heartland Express, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed February 22, 2021
File No. 000-15087

Dear Mr. Strain:

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