



DIVISION OF
CORPORATION FINANCE

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

May 7, 2018

Zachary King
Vice President and Corporate Controller
USA Truck, Inc.
3200 Industrial Park Road
Van Buren, Arkansas 72956

Re: USA Truck, Inc.
Registration Statement on Form S-3
Filed May 1, 2018
File No. 333-224571

Dear Mr. King:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Division of Corporation Finance
Office of Transportation and Leisure