



0194

William F. Martin, Jr.
Senior Vice President and Secretary
Bill.Martin@yellowcorp.com

August 7, 2002

OVERNIGHT MAIL AND FACSIMILE

Mr. Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street N.W.
Washington, DC 20549

Dear Mr. Katz:

Enclosed for filing with the Commission are manually signed and notarized originals of Statements Under Oath of William D. Zollars, Chairman, President and Chief Executive Officer, and Donald G. Barger, Jr., Senior Vice President and Chief Financial Officer of Yellow Corporation, as required by the Commission Order issued June 27, 2002 (File No. 4-460.)

Please date stamp and return the enclosed copy of this letter to confirm your receipt of these filings.

Thank you,

Very truly yours,

A handwritten signature in black ink, appearing to read "W.F. Martin, Jr.", written in a cursive style.

William F. Martin, Jr.

Enclosures



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August 7, 2002

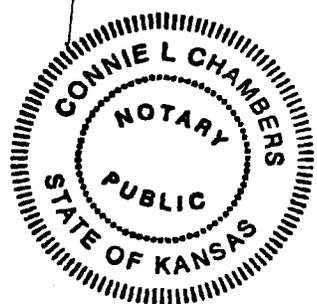
Mr. Jonathan G. Katz
Secretary, Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

I, Donald G. Barger, Jr., Chief Financial Officer of Yellow Corporation, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Yellow Corporation, and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Yellow Corporation's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - 2001 Annual Report on Form 10-K of Yellow Corporation;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Yellow Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Donald G. Barger, Jr.
Chief Financial Officer

Subscribed and sworn to before
me this 7th day of August, 2002.



Connie L Chambers
Notary Public

My Commission Expires:
11/01/03

RECEIVED
OFFICE OF THE SECRETARY
AUG 7 2002