

July 16, 2021

Darren Hawkins  
Chief Executive Officer and Director  
Yellow Corp  
10990 Roe Avenue  
Overland Park, KS 66211

Re: Yellow Corp  
Registration

Statement on Form S-3

Filed July 9, 2021  
File No. 333-257811

Dear Mr. Hawkins:

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 Timothy Collins at 202-551-3176 with any questions.

Sincerely,

Division of Corporation Finance

Office of Energy & Transportation

cc:

Paul Zier