

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

**FORM 10-K/A
(Amendment 1)**

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2022

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number: 0-12255

Yellow Corporation

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

501 Commerce Street, Suite 1120, Nashville, Tennessee
(Address of principal executive offices)

48-0948788

(I.R.S. Employer
Identification No.)

37203

(Zip Code)

(913) 696-6100

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.01 par value per share	YELL	The NASDAQ Stock Market LLC

Securities registered pursuant to Section 12(g) of the Act: NONE

Indicate by check mark if the registrant is a well-known seasoned issuer as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Exchange Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files) Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Indicate by check mark whether the registrant has filed a report on and attestation to its management's assessment of the effectiveness of its internal control over financial reporting under Section 404(b) of the Sarbanes-Oxley Act (15 U.S.C. 7262(b)) by the registered public accounting firm that prepared or issued its audit report.

If securities are registered pursuant to Section 12(b) of the Act, indicate by check mark whether the financial statements of the registrant included in the filing reflect the correction of an error to previously issued financial statements.

Indicate by check mark whether any of those error corrections are restatements that required a recovery analysis of incentive-based compensation received by any of the registrant's executive officers during the relevant recovery period pursuant to §240.10D-1(b).

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes No

As of June 30, 2022, the aggregate market value of the registrant's common stock held by non-affiliates of the registrant was \$104.0 million based on the closing price as reported on the NASDAQ Global Select Market.

Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date.

Class
Common Stock, \$0.01 par value per share

Outstanding at February 6, 2023
51,808,732 shares

DOCUMENTS INCORPORATED BY REFERENCE

Pursuant to General Instruction G to Form 10-K, information required by Part III of this Form 10-K, either is incorporated herein by reference to a definitive proxy statement filed with the SEC no later than 120 days after the end of the fiscal year covered by this Form 10-K or will be included in an amendment to this Form 10-K filed with the SEC no later than 120 days after the end of the fiscal year covered by this Form 10-K.

Auditor Name: KPMG LLP

Auditor Location:

Kansas City, MO

Auditor Firm ID:

185

Explanatory Note

This Amendment No. 1 to the Annual Report on Form 10-K of Yellow Corporation (the “Company”) amends the Company’s Annual Report on Form 10-K for the fiscal year ended December 31, 2022, originally filed with the Securities and Exchange Commission on February 9, 2023 (the “Original Filing”). The Company is filing this Amendment No. 1 for the sole purpose of amending the Consent of Independent Registered Public Accounting Firm required by Section 7 of the Securities Act of 1933 that was included as Exhibit 23.1 to the Original Filing. The Company amended Exhibit 23.1 to refer to our annual report filed February 9, 2023, instead of the annual report filed February 4, 2022 and removed references to certain registration statements that are no longer relevant.

As required by Rule 12b-15 under the Securities Exchange Act of 1934, as amended, new certifications by the Company’s principal executive officer and principal financial officer are filed as exhibits to this Amendment under Item 15 of Part IV hereof, and included these files in Item 15 Exhibits 31.3 and 31.4.

PART IV

Item 15. Exhibits and Financial Statement Schedules

(a)(1) Financial Statements

The consolidated financial statements of the Company included under Item 8 - Financial Statements and Supplementary Data in the Original Form 10-K.

(a)(3) Exhibits

- 3.1.1 [Amended and Restated Certificate of Incorporation of the Company \(incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K, filed on September 16, 2011, File No. 000-12255\).](#)
- 3.1.2 [Certificate of Designations of Series A Voting Preferred Stock \(incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K, filed on July 25, 2011, File No. 000-12255\).](#)
- 3.1.3 [Certificate of Amendment to the Certificate of Incorporation of the Company \(incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K, filed on March 17, 2014, File No. 000-12255\).](#)
- 3.1.4 [Certificate of Ownership and Merger, effective February 4, 2021, changing the name of the Company to Yellow Corporation \(incorporated by reference to Exhibit 3.1 to Current Report on Form 8-K, filed on February 4, 2021, File No. 000-12255\).](#)
- 3.2 [Second Amended and Restated Bylaws of the Company, adopted as of February 4, 2021 \(incorporated by reference to Exhibit 3.2 to Current Report on Form 8-K, filed on February 4, 2021, File No. 000-12255\).](#)

(4) Instruments Defining the Right of Security Holders, Including Indentures

- 4.1# [Description of Common Stock](#)

(10) Material Contracts

- 10.1.1 [National Master Freight Agreement, effective April 1, 2008, among the International Brotherhood of Teamsters, YRC Inc. \(formerly, Yellow Transportation, Inc. and Roadway Express, Inc.\), USF Holland Inc. and New Penn Motor Express, Inc. \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on February 11, 2008, File No. 000-12255\).](#)
- 10.1.2 [Amended and Restated Memorandum of Understanding on the Job Security Plan, dated July 9, 2009, among the International Brotherhood of Teamsters, YRC Inc., USF Holland Inc. and New Penn Motor Express, Inc. \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on July 14, 2009, File No. 000-12255\).](#)
- 10.1.3 [Agreement for the Restructuring of the YRC Worldwide Inc. Operating Companies and related Term Sheet/Proposal \(the "Restructuring Plan"\), dated September 24, 2010, among the International Brotherhood of Teamsters, YRC Inc., USF Holland Inc. and New Penn Motor Express, Inc. \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on September 29, 2010, File No. 000-12255\).](#)
- 10.1.4 [Certification and Amendment \(dated December 31, 2010\) and Certification and Second Amendment \(dated February 28, 2011\) to the Restructuring Plan Term Sheet \(incorporated by reference to Exhibit 10.3.4 to Annual Report on Form 10-K for the year ended December 31, 2010, File No. 000-12255\).](#)
- 10.1.5 [Extension of the Agreement for the Restructuring of the YRC Worldwide Inc. Operating Companies, dated February 7, 2014, by and among YRC Inc. \(d/b/a YRC Freight\), USF Holland Inc., New Penn Motor Express, Inc., USF Reddaway Inc. and the Teamsters National Freight Industry Negotiating Committee of the International Brotherhood of Teamsters \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on February 10, 2014, File No. 000-12255\).](#)
- 10.1.6 [National Master Freight Agreement, effective May 14, 2019, among the International Brotherhood of Teamsters, YRC Inc., USF Holland LLC and New Penn Motor Express LLC \(Conformed copy for reference](#)

only) (incorporated by reference to Exhibit 10.1 to Quarterly Report on Form 10-Q for the quarter ended June 30, 2019, File No. 000-12255).

- 10.2.1 Second Amended and Restated Contribution Deferral Agreement, dated as of January 31, 2014, among YRC Inc., USF Holland Inc., New Penn Motor Express, Inc. and USF Reddaway Inc., collectively as primary obligors, the Trustees for the Central States, Southeast and Southwest Areas Pension Fund, the Wilmington Trust Company, as agent, and the other funds party thereto (incorporated by reference to Exhibit 10.1 to the Current Report on Form 8-K, filed on January 31, 2014, File No. 000-12255).
- 10.2.2 Letter Agreement, dated as of January 29, 2014 and effective as of January 31, 2014, among Central States, Southeast and Southwest Areas Pension Fund, YRC, Inc., USF Holland Inc., New Penn Motor Express, Inc., USF Reddaway Inc., as primary obligors, YRC Worldwide Inc., as primary guarantor, and certain additional guarantors (incorporated by reference to Exhibit 10.2 to Current Report on Form 8-K, filed on January 31, 2014, File No. 000-12255).
- 10.2.3 Amendment No. 1 to Second Amended and Restated Contribution Deferral Agreement among YRC Inc., USF Holland LLC, New Penn Motor Express LLC and USF Reddaway Inc., collectively as primary obligors, the Trustees for the Central States, Southeast and Southwest Areas Pension Fund, the Wilmington Trust Company, as agent, and the other funds party thereto (incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on January 31, 2018, File No. 000-12255).
- 10.3.1 Amended and Restated Credit Agreement, dated as of September 11, 2019, by and among the Company, as borrower, the subsidiaries of the borrower party thereto from time to time, the lenders from time to time party thereto, and Cortland Products Corp., as administrative agent and collateral agent for the lenders (incorporated by reference to Exhibit 10.1 to Quarterly Report on Form 10-Q for the quarter ended September 30, 2019, File No. 000-12255).
- 10.3.2 Amendment No. 1 to Amended and Restated Credit Agreement, dated April 7, 2020, by and among the Company, as borrower, the subsidiaries of the borrower party thereto from time to time, the lenders from time to time party thereto, and Cortland Products Corp. (n/k/a Alter Domus Products Corp.), as administrative agent and collateral agent for the lenders (incorporated by reference to Exhibit 10.1 to the Quarterly Report on Form 10-Q for the quarter ended March 31, 2020, File No. 000-12255).
- 10.3.3 Amendment No. 2 to Amended and Restated Credit Agreement, dated July 7, 2020, by and among the Company, as borrower, the subsidiaries of the borrower party thereto from time to time, the lenders from time to time party thereto, and Alter Domus Products Corp., as administrative agent and collateral agent for the lenders (incorporated by reference to Exhibit 10.6 to the Quarterly Report on Form 10-Q for the quarter ended September 30, 2020, File No. 000-12255).
- 10.4.1† Loan and Security Agreement, dated as of February 13, 2014, among the Company, as administrative borrower, the other borrowers named therein, the guarantors named therein, certain financial institutions, as lenders, and RBS Citizens Business Capital a division of RBS Asset Finance, Inc., a subsidiary of RBS Citizens, N.A., as agent, and RBS Citizens, N.A., Merrill Lynch, Pierce, Fenner & Smith and CIT Finance LLC, as joint lead arrangers and joint bookrunners (incorporated by reference to Exhibit 10.11 to Annual Report on Form 10-K for the year ended December 31, 2013, File No. 000-12255).
- 10.4.2 Amendment No. 1 to Loan and Security Agreement, dated as of September 23, 2015, by and among the Company, certain of the Company's subsidiaries party thereto, the lenders party thereto and RBS Citizens Business Capital, as agent (incorporated by reference to Exhibit 10.2 to Current Report on Form 8-K, filed on September 25, 2015, File No. 000-12255).
- 10.4.3 Amendment No. 2 to Loan and Security Agreement, dated as of June 28, 2016, by and among the Company, certain of the Company's subsidiaries party thereto, the lenders party thereto and Citizens Business Capital as agent (incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on June 30, 2016, File No. 000-12255).
- 10.4.4 Amendment No. 3 to Loan and Security Agreement by and among the Company, certain of the Company's subsidiaries party thereto, the lenders party thereto and Citizens Business Capital as agent (incorporated by reference to Exhibit 10.2 to Current Report on Form 8-K, filed on January 31, 2018, File No. 000-12255).
- 10.4.5 Amendment No. 5 to Loan and Security Agreement by and among the Company, certain of the Company's subsidiaries party thereto, the lenders party thereto and Citizens Business Capital as agent (incorporated by

[reference to Exhibit 10.2 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2019, File No. 000-12255\).](#)

- 10.4.6 [Amendment No. 6 to Loan and Security Agreement by and among the Company, certain of the Company's subsidiaries party thereto, the lenders party thereto and Citizens Business Capital as agent \(incorporated by reference to Exhibit 10.5 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2020, File No. 000-12255\).](#)
- 10.4.7 [Amendment No. 7 to Loan and Security Agreement by and among the Company, certain of the Company's subsidiaries party thereto, the lenders party thereto and Citizens Business Capital as agent \(incorporated by reference to Exhibit 10.1 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2022, File No. 000-12255\).](#)
- 10.5 [UST Tranche A Term Loan Credit Agreement, dated July 7, 2020, by and among the Company, as borrower, the subsidiaries of the borrower party thereto from time to time, the lenders from time to time party thereto, and The Bank of New York Mellon, as administrative agent and collateral agent for the lenders. \(incorporated by reference to Exhibit 10.3 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2020, File No. 000-12255\).](#)
- 10.6 [UST Tranche B Term Loan Credit Agreement, dated July 7, 2020, by and among the Company, as borrower, the subsidiaries of the borrower party thereto from time to time, the lenders from time to time party thereto, and The Bank of New York Mellon, as administrative agent and collateral agent for the lenders. \(incorporated by reference to Exhibit 10.4 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2020, File No. 000-12255\).](#)
- 10.7 [Share Issuance Agreement, dated June 30, 2020, between the Company and the United States Department of the Treasury \(incorporated by reference to Exhibit 10.1 to the Current Report on Form 8-K filed on July 7, 2020, File No. 000-12255\).](#)
- 10.8 [Voting Rights Agreement, dated July 9, 2020, among the Company, the United States Department of the Treasury, and The Bank of New York Mellon, as trustee. \(incorporated by reference to Exhibit 10.1 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2020, File No. 000-12255\).](#)
- 10.9 [Registration Rights Agreement, dated July 9, 2020, between the Company and the United States Department of the Treasury. \(incorporated by reference to Exhibit 10.2 to Quarterly Report on Form 10-Q for the quarter-ended September 30, 2020, File No. 000-12255\).](#)

(10) Management Contracts, Compensatory Plans and Arrangements

- 10.10.1 [Yellow Corporation Fifth Amended and Restated Director Compensation Plan, effective January 22, 2022.](#)
- 10.10.2 [Form of Director Restricted Stock Unit Agreement for Non-Employee Director \(incorporated by reference to Exhibit 10.2 to Quarterly Report on Form 10-Q for the quarter ended June 30, 2015, File No. 000-12255\).](#)
- 10.11 [Form of Indemnification Agreement between the Company and each of its directors and executive officers \(incorporated by reference to Exhibit 10.5 to Current Report on Form 8-K, filed on March 15, 2007, File No. 000-12255\).](#)
- 10.12 [YRC Worldwide Inc. 2019 Incentive and Equity Award Plan \(incorporated by reference to Exhibit 10.2 to Annual Report on Form 10-K for the year ended December 31, 2019, File No. 000-12255\).](#)
- 10.13.1 [YRC Worldwide Inc. Supplemental Executive Pension Plan, effective January 1, 2005 \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K, filed on July 25, 2006, File No. 000-12255\).](#)
- 10.13.2 [Amendment to YRC Worldwide Inc. Supplemental Executive Pension Plan \(incorporated by reference to Exhibit 10.3 to Current Report on Form 8-K, filed on July 8, 2008, File No. 000-12255\).](#)
- 10.13.3 [Second Amendment to YRC Worldwide Inc. Supplemental Executive Pension Plan \(incorporated by reference to Exhibit 10.30.3 to Annual Report on Form 10-K for the year ended December 31, 2011, File No. 000-12255\).](#)
- 10.14.1 [Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.27 to Annual Report on Form 10-K for the year ended December 31, 2003, File No. 000-12255\).](#)

- 10.14.2 [Amendment No. 1 to Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.2 to Quarterly Report on Form 10-Q for the quarter ended September 30, 2005, File No. 000-12255\).](#)
- 10.14.3 [Amendment No. 2 to Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.28.3 to Annual Report on Form 10-K for the year ended December 31, 2010, File No. 000-12255\).](#)
- 10.14.4 [Amendment No. 3 to Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.2 to Current Report on Form 8-K, filed on July 8, 2008, File No. 000-12255\).](#)
- 10.14.5 [Amendment No. 4 to Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.22.5 to Annual Report on Form 10-K for the year ended December 31, 2008, File No. 000-12255\).](#)
- 10.14.6 [Amendment No. 5 and Amendment No. 6 to Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.28.6 to Annual Report on Form 10-K for the year ended December 31, 2009, File No. 000-12255\).](#)
- 10.14.7 [Amendment No. 7 to Yellow Corporation Pension Plan, as amended and restated as of January 1, 2004 \(incorporated by reference to Exhibit 10.7 to Quarterly Report on Form 10-Q for the quarter ended June 30, 2010, File No. 000-12255\).](#)
- 10.15 [Severance Agreement, dated as of May 1, 2018, between Darren D. Hawkins and the Company \(incorporated by reference to Exhibit 10.5 to Quarterly Report on Form 10-Q for the quarter ended March 31, 2018, File No. 000-12255\).](#)
- 10.16 [YRC Worldwide Amended and Restated Severance Plan, dated March 9, 2020 \(incorporated by reference to Exhibit 10.16 to Annual Report on Form 10-K for the year ended December 31, 2019, File No. 000-12255\).](#)
- 10.17 [Form of Retention Agreement \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K filed on October 5, 2020\).](#)
- 10.18 [Yellow Corporation 2021 Bonus Plan \(incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K filed on February 25, 2021, File No. 000-12255\)](#)
- 10.19 [Yellow Corporation Form of Restricted Stock Unit Agreement under YRC Worldwide Inc. 2019 Incentive and Equity Award Plan and successor plans thereto \(incorporated by reference to Exhibit 10.2 to Current Report on Form 8-K filed on February 25, 2021, File No. 000-12255\)](#)
- 10.20 [Severance Agreement and Release, dated April 23, 2021 between Thomas J. O'Conner and the Company \(incorporated by reference to Exhibit 10.1 to Quarterly Report on Form 10-Q for the quarter ended March 31, 2021, File No. 000-12255\).](#)
- 10.21 [Severance Agreement and Release, dated April 14, 2021 between Scott D. Ware and the Company \(incorporated by reference to Exhibit 10.2 to Quarterly Report on Form 10-Q for the quarter ended March 31, 2021, File No. 000-12255\).](#)
- 10.22 [Yellow Corporation 2020 Employee Stock Purchase Plan \(incorporated by reference to Exhibit 99.1 to Registration Statement on Form S-8, filed on November 2, 2020, File No. 333-249800\).](#)
- 10.23# [Form of Performance Stock Unit Agreement](#)
- 10.24** Severance Agreement and Release, dated January 17, 2023, between James R. Fought and the Company (incorporated by reference to Exhibit 10.1 to Current Report on Form 8-K filed on January 23, 2023, File No. 000-12255).
- 21.1# [Subsidiaries of the Company.](#)
- 23.1* [Consent of KPMG LLP, Independent Registered Public Accounting Firm.](#)
- 31.1# [Certification of Darren D. Hawkins pursuant to Exchange Act Rules 13a-14 and 15d-14, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.](#)

31.2#	<u>Certification of Daniel L. Olivier pursuant to Exchange Act Rules 13a-14 and 15d-14, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
31.3*	<u>Certification of Darren D. Hawkins, pursuant to Exchange Act Rules 13a-14 and 15d-14, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
31.4*	<u>Certification of Daniel L. Olivier, pursuant to Exchange Act Rules 13a-14 and 15d-14, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.</u>
32.1#	<u>Certification of Darren D. Hawkins pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</u>
32.2#	<u>Certification of Daniel L. Olivier pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.</u>
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase
101.DEF*	XBRL Taxonomy Extension Definition Linkbase
101.LAB*	XBRL Taxonomy Extension Label Linkbase
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

* Indicates documents filed herewith.

** Certain schedules and similar attachments have been omitted. The Company agrees to furnish a supplemental copy of any omitted schedule or attachment to the SEC upon request.

Filed with Original Form 10-K.

† Confidential portions of this exhibit have been filed separately with the SEC pursuant to a request for confidential treatment.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Yellow Corporation

Date: March 16, 2023

By: /s/ Leah K. Dawson

Leah K. Dawson

Executive Vice President, General Counsel and Secretary

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the registration statements (Nos. 333-178223, 333-231971, and 333-249800) on Form S-8 and (No. 333-257811) on Form S-3 of our reports dated February 9, 2023, with respect to the consolidated financial statements of Yellow Corporation and the effectiveness of internal control over financial reporting.

/s/ KPMG LLP

Kansas City, Missouri
February 9, 2023

I, Darren D. Hawkins, certify that:

- (1) I have reviewed this Annual Report on Form 10-K/A of Yellow Corporation; and
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

Date: March 16, 2023

/s/ Darren D. Hawkins

Darren D. Hawkins
Chief Executive Officer

I, Daniel L. Olivier, certify that:

- (1) I have reviewed this Annual Report on Form 10-K/A of Yellow Corporation; and
- (2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

Date: March 16, 2023

/s/ Daniel L. Olivier

Daniel L. Olivier
Chief Financial Officer (Principal Financial Officer and Principal
Accounting Officer)
