

**Yellow Corporation**  
**10990 Roe Avenue**  
**Overland Park, Kansas 66211**

August 23, 2021

**Via EDGAR Submission**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Timothy Collins

**Re: Yellow Corp.**  
**Registration Statement on Form S-3**  
**Filed July 9, 2021**  
**File No. 333- 257811**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Yellow Corporation (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 4:00 p.m., Eastern Time, on August 25, 2021, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Please contact Paul Zier of Kirkland & Ellis LLP, special counsel to the Company, at (312) 862-2180, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Leah K. Dawson

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Leah K. Dawson

Executive Vice President, General Counsel & Secretary