

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

FORM 10-K/A
AMENDMENT NO. 1

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE
ACT OF 1934 [NO FEE REQUIRED]

For the fiscal year ended December 31, 2003

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES
EXCHANGE ACT OF 1934 [NO FEE REQUIRED]

For the transition period from _____ to _____

Commission file number 0-12255

YELLOW ROADWAY CORPORATION

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

48-0948788

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

10990 Roe Avenue, Overland Park, Kansas

(Address of principal executive offices)

66211

(Zip Code)

Registrant's telephone number, including area code: (913) 696-6100

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

NONE

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

Common Stock, \$1 Par Value Per Share
(Title of class)

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
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Indicate by check mark if disclosure of delinquent filers pursuant to Item 405
of Regulation S-K is not contained herein, and will not be contained, to the
best of registrant's knowledge, in definitive proxy or information statements
incorporated by reference in Part III of this Form 10-K or any amendment to this
Form 10-K.

Indicate by check mark whether the registrant is an accelerated filer (as
defined in Exchange Act Rule 12b-2). Yes No
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The aggregate market value of the voting and non-voting common equity held by nonaffiliates of the registrant at June 30, 2003 was \$688,228,141.

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

Class
Outstanding
at
February
27, 2004 -

Common
Stock, \$1
Par Value
Per Share
47,909,226
shares

EXPLANATION OF AMENDMENT

Yellow Roadway Corporation is filing this Form 10-K/A as Amendment No. 1 to its Annual Report on Form 10-K for the year ended December 31, 2003 that was filed with the Securities and Exchange Commission on March 15, 2004 for the purpose of filing Exhibit 21.1, Subsidiaries of the Company, which was inadvertently omitted from the original filing. Although only one exhibit is affected, the complete text of Item 15 is included in this Form 10-K/A pursuant to Rule 12b-15 of the Securities and Exchange Act of 1934. This amendment has no effect on net income, total assets, total liabilities or total equity as previously reported.

PART IV

Item 15. Exhibits, Financial Statement Schedule, and Reports on Form 8-K

(a) (1) Financial Statements Schedule Pages

Independent Auditors' Report on
Financial Statement Schedule 76

For the years ended December 31, 2003, 2002 and 2001:
Schedule II - Valuation and Qualifying Accounts 77

Schedules other than those listed are omitted for the reason that they are not required or are not applicable.

(a) (2) Exhibits

Form 10-K Exhibits

2.1 Agreement and Plan of Merger, dated as of July 8, 2003, by and among Yellow Corporation, Yankee LLC and Roadway Corporation (incorporated by reference to Exhibit 2.1 to the Current Report on Form 8-K, as amended, filed on July 8, 2003, Reg. No. 000-12255). Pursuant to Item 601(b)(2) of Regulation S-K, certain schedules, exhibits and similar attachments to this Agreement have not been filed with this exhibit. The schedules contain various items relating to the assets of the business being acquired and the representations and warranties made by the parties to the Agreement. The registrants agree to furnish supplementally any omitted schedule, exhibit or similar attachment to the SEC upon request.

3.1 Certificate of Incorporation of the company (incorporated by reference to Exhibit 3.1 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)

3.2 Certificate of Amendment to the Certificate of Incorporation of the company changing the name of the company to Yellow Roadway Corporation (incorporated by reference to Exhibit 4.2 to the Registration Statement on Form S-8, filed December 23, 2003, SEC File No. 333-111499)

3.3 Bylaws of the company (incorporated by reference to Exhibit 3.3 to the Registration Statement on Form S-3, filed February 23, 2004, SEC File No. 333-113021)

4.1 Indenture (including form of note) dated August 8, 2003 among Yellow Corporation, certain subsidiary guarantors and Deutsche Bank Trust Company Americas, as trustee, relating to Yellow Corporation's 5.0% Contingent Convertible Senior Notes due 2023 (incorporated by reference to Exhibit 4.5 to Registration Statement on Form S-4, filed on August 19, 2003, Reg. No. 333-108081)

4.2 Registration Rights Agreement dated August 8, 2003 among Yellow Corporation, certain subsidiary guarantors and Deutsche Bank Securities Inc., as representative of the initial purchasers (incorporated by reference to Exhibit 4.6 to Registration Statement on Form S-4, filed on August 18, 2003, Reg. No. 333-108081)

4.3 Indenture (including form of note) dated November 25, 2003 among Yellow Corporation, certain subsidiary guarantors and Deutsche Bank Trust Company Americas, as trustee, relating to Yellow Corporation's 3.375% Contingent Convertible Senior Notes due 2023 (incorporated by reference to Exhibit 4.7 to Registration Statement on Form S-4, filed on August 18, 2003, Reg. No. 333-111499)

- 4.4 Registration Rights Agreement dated November 25, 2003 among Yellow Corporation, certain subsidiary guarantors and Deutsche Bank Securities Inc., as representative of the initial purchasers (incorporated by reference to Exhibit 4.8 to Registration Statement on Form S-4, filed on August 18, 2003, Reg. No. 333-111499)
- 4.5 Indenture (including form of note) dated November 30, 2001 among Roadway Corporation (predecessor in interest to Roadway LLC), certain subsidiary guarantors and SunTrust Bank, as trustee, relating to Roadway's 8 1/4% Senior Notes due December 1, 2008 (incorporated by reference to Exhibit 4.9 to Registration Statement on Form S-4, filed on August 18, 2003, Reg. No. 333-111499)
- 4.6* Supplemental Indenture, dated as of December 11, 2003, among Roadway LLC, as successor obligor, Yellow Roadway Corporation, as a Guarantor, and SunTrust Bank, as Trustee, supplementing the Indenture, dated as of November 30, 2001 for the Roadway Corporation 8 1/4% Senior Notes due December 1, 2008.
- 10.1 Credit Agreement, dated as of December 11, 2003, among Yellow Roadway Corporation, certain of its subsidiaries, various lenders, Bank One, NA, and SunTrust Bank as Co-Syndication Agents; Fleet National Bank and Wachovia Bank, National Association as Co-Documentation Agents; Deutsche Bank AG, New York Branch as Administrative Agent; and Deutsche Bank Securities, Inc. as Sole Lead Arranger and Sole Book Running Manager. Certain schedules and exhibits to this Credit Agreement have not been filed with this exhibit. The schedules and exhibits contain various items related to the representations and warranties made by the parties to the Credit Agreement and forms of documents executed or to be executed in connection with the operation of the Credit Agreement. The registrant agrees to furnish supplementally any omitted schedule or exhibit to the SEC upon request. (incorporated by reference to Exhibit 4.1 to Current Report on Form 8-K, filed on December 11, 2003, Reg. No. 000-12255)
- 10.2 Master Separation and Distribution Agreement dated as of September 30, 2002, between Yellow Corporation and SCS Transportation, Inc. (incorporated by reference to Exhibit 10.2 to the Quarterly Report on Form 10-Q for the quarter ended September 30, 2002, Reg. No. 000-12255)
- 10.3 Tax Indemnification and Allocation Agreement dated as of September 30, 2002, between Yellow Corporation and SCS Transportation, Inc. (incorporated by reference to Exhibit 10.3 to the Quarterly Report on Form 10-Q for the quarter ended September 30, 2002, Reg. No. 000-12255)
- 10.4 (a) Amendment and Restatement dated July 30, 1999 of the Receivables Purchase Agreement Dated as of August 2, 1996, among Yellow Receivables Corporation, Falcon Asset Securitization Corporation, the financial institutions named therein and The First National Bank of Chicago, as Agent (incorporated by reference to Exhibit 10 to the Quarterly Report on Form 10-Q for the quarter ended September 30, 1999, Reg. No. 000-12255)
- (b) Omnibus Amendment dated as of December 31, 2002, among Yellow Transportation, Inc., Yellow Receivables Corporation, Falcon Asset Securitization Corporation, and Bank One, N.A., as Agent and Investor (incorporated by reference to Exhibit 10.20 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- (c) Amendments: (1) Amendment No. 1 to Receivables Sale Agreement, entered into as of July 30, 1999, to that certain Receivables Sale Agreement, dated as of August 2, 1996 by and between Yellow Freight System, Inc. and Yellow Receivables Corporation; (2) Amendment No. 1 to Amended and Restated Receivables Purchase Agreement, dated as of July 28, 2000, to that certain Amended and Restated Receivables Purchase Agreement, dated as of July 30, 1999, by and among Yellow Receivables Corporation, the Investors, Falcon Asset Securitization Corporation and Bank One, NA (formerly known as The First National Bank of Chicago), as Agent; (3) Amendment to Amended and Restated Receivables Purchase Agreement, entered into as of May 1, 2001, to that certain Amended and Restated Receivables

Purchase Agreement, dated as of July 30, 1999, by and among Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA (formerly known as The First National Bank of Chicago), as Agent; (4) Second Amendment to Amended and Restated Receivables Purchase Agreement, entered into as of January 23, 2002, to that certain Amended and Restated Receivables Purchase Agreement, dated as of July 30, 1999, by and among Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA, as Agent; (5) Amendment No. 2 to Amended and Restated Receivables Purchase Agreement, entered into as of April 23, 2002, to

that certain Amended and Restated Receivables Purchase Agreement, dated as of July 30, 1999, by and among Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA (formerly known as The First National Bank of Chicago), as Agent; (6) Waiver and Amendment No. 3 to Amended and Restated Receivables Purchase Agreement, entered into as of August 1, 2002, to that certain Amended and Restated Receivables Purchase Agreement, dated as of July 30, 1999, by and among Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA (formerly known as The First National Bank of Chicago), as Agent; (7) Omnibus Amendment, entered into as of December 31, 2002, to that certain Receivables Sale Agreement, dated as of August 2, 1996, by and among Yellow Transportation, Inc. (f/k/a Yellow Freight System, Inc.), Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA (formerly known as The First National Bank of Chicago), as Agent; (8) Amendment No. 4 to Amended and Restated Receivables Purchase Agreement, entered into as of April 29, 2003, to that certain Amended and Restated Receivables Purchase Agreement, dated as of July 30, 1999, by and among Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA (formerly known as The First National Bank of Chicago), as Agent (incorporated by reference to Exhibit 10.1 (as Amendments to Amended and Restated Receivables Purchase Agreement dated July 30, 1999) to the Quarterly Report on Form 10-Q for the quarter ended March 31, 2003, Reg. No. 000-12255)

- 10.4(d)* Amendment No. 5 to Amended and Restated Receivables Purchase Agreement, entered into as of December 11, 2003, by and among Yellow Receivables Corporation, Falcon Asset Securitization Corporation and Bank One, NA, amending the Amended and Restated Receivables Purchase Agreement, dated as of July 30, 1999.
- 10.5* Operating lease agreement by and between Roadway Express, Inc. and ABN AMRO North America, Inc., dated as of March 15, 1996 (and documents not filed which are substantially identical in all material respects to previously filed documents: (1) Master Lease Agreement between Roadway Express, Inc. and ABN AMRO Bank N.V. dated March 3, 1997. This lease agreement for 3,250 linehaul trailers is identical in all material respects to the Master Lease Agreement dated March 15, 1996 and (2) Master Lease Agreement between Roadway Express, Inc. and ABN AMRO Bank N.V. dated April 1, 1998. This lease agreement for 3,250 linehaul trailers is identical in all material respects to the Master Lease Agreement dated March 15, 1996)
- 10.6* Operating lease agreement between Roadway Express, Inc. and General Electric Capital Corporation, dated as of July 1, 1998
- 10.7* Operating lease agreement between Roadway Express, Inc. and ICX Corporation, dated as of May 10, 1999
- 10.8* Data Processing and Information Technology Agreement between Roadway Express, Inc. and Affiliated Computer Services, Inc., dated September 11, 1998
- 10.9 Employment Agreement dated December 15, 1999 between Yellow Corporation and William D. Zollars (incorporated by reference to Exhibit 10 to the Annual Report on Form 10-K for the year ended December 31, 1999, Reg. No. 000-12255) and Amendment Number One to Employment Agreement dated December 15, 1999 between Yellow Corporation and William D. Zollars (incorporated by reference to Exhibit 10(a) to the Quarterly Report on Form 10-Q for the quarter ended March 31, 2000, Reg. No. 000-12255)
- 10.10 Employment Agreement, dated as of October 10, 2003, by and between Yankee LLC and James D. Staley (incorporated by reference to Exhibit 10.1 to Amendment No. 3 to Registration Statement on Form S-4, filed on October 17, 2003, Reg. No. 333-108081)
- 10.11 Form of Executive Severance Agreement between Yellow Corporation and its executive officers (incorporated by reference to Exhibit 10.1 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.12 2002 Stock Option and Share Award Plan (incorporated by reference to Exhibit 4 to the Registration Statement on Form S-8, filed on May 15, 2002, SEC File No. 333-88268)

10.13 1999 Stock Option Plan (incorporated by reference to Exhibit 4 to the Registration Statement on Form S-8, filed on November 9, 2000, SEC File No. 333-49620)

- 10.14 1997 Stock Option Plan (incorporated by reference to Exhibit 4 to the Registration Statement on Form S-8, filed on July 8, 1998, SEC File No. 333-59255)
- 10.15 1996 Stock Option Plan (incorporated by reference to Exhibit 10.6 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.16 1992 Stock Option Plan (incorporated by reference to Exhibit 10.7 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.17 Form of Stock Option Agreement (incorporated by reference to Exhibit 10.8 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.18 Form of Restricted Stock Award Agreement pursuant to 1992 Stock Option Plan with Non-Compete Covenant between Yellow Corporation and each of William D. Zollars, Donald G. Barger, Jr., Gregory A. Reid, James D. Ritchie and James L. Welch (incorporated by reference to Exhibit 10.9 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.19 Form of Option Agreement pursuant to Directors' Stock Compensation Plan for January 2003 grants (incorporated by reference to Exhibit 10.15 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.20 Form of Option Agreement pursuant to Directors' Stock Compensation Plan for grants prior to January 2003 (incorporated by reference to Exhibit 10.16 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.21* Form of Yellow Roadway Corporation Share Award Agreement
- 10.22 Supplemental Retirement Income Agreement dated July 20, 2001, between Yellow Corporation and Donald G. Barger, Jr. (incorporated by reference to Exhibit 10 to the Quarterly Report on Form 10-Q for the quarter ended June 30, 2001, Reg. No. 000-12255)
- 10.23 Executive Deferred Compensation Plan (incorporated by reference to Exhibit 10.11 to the Annual Report on Form 10-K for the year ended December 31, 2002, Reg. No. 000-12255)
- 10.24 Amended Directors' Stock Compensation Plan (incorporated by reference to Exhibit 4.1 to the Registration Statement on Form S-8, filed on November 9, 2000, SEC File No. 333-49618)
- 10.25* Roadway Corporation 401(a)(17) Benefit Plan (Effective January 1, 2002), as amended by First Amendment to the Roadway Corporation 401(a)(17) Benefit Plan and Second Amendment to the Roadway Corporation 401(a)(17) Benefit Plan
- 10.26* Roadway Corporation Excess Benefit Plan (Effective as of January 1, 2002), as amended by First Amendment to the Roadway Corporation Excess Benefit Plan and Second Amendment to the Roadway Corporation Excess Benefit Plan
- 10.27* Roadway LLC Pension Plan, amended and restated as of January 1, 2004
- 10.28* Yellow Corporation Pension Plan, amended and restated as of January 1, 2004.
- 16.1 Letter from Arthur Andersen LLP dated May 17, 2002, regarding change in certifying accountant (incorporated by reference to Exhibit 16 to the Current Report on Form 8-K for the event dated as of May 17, 2002)
- 21.1* Subsidiaries of the Company
- 23.1* Consent of KMPG LLP
- 23.2* Consent of Ernst & Young LLP

- 31.1* Certification of William D. Zollars 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* Certification of Donald G. Barger, Jr. pursuant to Exchange Act Rules 13a-14 and 15d-14, as Adopted Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 32.1* Certification of Williams D. Zollars pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- 32.2* Certification of Donald G. Barger, Jr. pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- 99.1 Roadway Corporation and Subsidiaries Audited Consolidated Financial Statements for the Period January 1 to December 11, 2003 and the Years Ended December 31, 2002 and 2001 (incorporated by reference to Exhibit 99.1 to the Form 8-K filed on February 19, 2004 and Amendment No. 1 to Form 8-K filed on March 4, 2004).
- 99.2* Roadway LLC and Subsidiaries Audited Consolidated Financial Statements for the Period December 12 to December 31, 2003
- 99.3* Roadway Express, Inc, and Subsidiaries Audited Consolidated Financial Statements for the Period January 1 to December 11, 2003 and the Years Ended December 31, 2002 and 2001
- 99.4* Roadway Express, Inc. and Subsidiaries Audited Consolidated Financial Statements for the Period December 12 to December 31, 2003
- 99.5* Roadway Next Day Corporation Audited Consolidated Financial Statements for One Month Period ended December 31, 2001 (Successor Periods) and Eleven Month Period Ended November 30, 2001 (Predecessor Periods)
- 99.6* Roadway Next Day Corporation Audited Consolidated Financial Statements for the Period December 12 to December 31, 2003

 * Indicates documents filed herewith.

(b) Reports on Form 8-K

On October 1, 2003, a Form 8-K was furnished under Item 9, Regulation FD Disclosure, which announced via a press release that we would host an analyst meeting on Friday, October 3, 2003.

On October 20, 2003, a Form 8-K was furnished under Item 9, Regulation FD Disclosure, reporting the issuance of a press release regarding the certification of responses by Yellow and Roadway Corporation to the U.S. Department of Justice's second request for additional information.

On October 21, 2003, a Form 8-K was filed under Item 5, Other Events and Item 7, Financial Statements, Pro Forma Financial Information and Exhibits, and furnished under Item 9, Regulation FD Disclosure, announcing the completion of the private offering of \$250 million in contingent convertible senior notes. We made available in this Form 8-K the consolidated financial statements of Roadway Corporation for the years ended 2002, 2001 and 2000 and for the first and second quarters of 2003; the unaudited condensed combined pro forma balance sheet as of June 30, 2003, pro forma statements of operations for the year ended December 31, 2002 and the six months ended June 30, 2002, the pro forma statement of cash flows for the six months ended June 30, 2003 and the notes to the unaudited condensed combined pro forma financial statements; and the consolidated financial statements of Yellow Corporation and its subsidiaries for the years ended December 31, 2002, 2001 and 2000 and for the three months and six months ended June 30, 2003 and 2002.

On October 21, 2003, a Form 8-K/A was filed under Item 7, Financial Statements, Pro Forma Financial Information and Exhibits, to re-file Exhibit 23.1, the Consent of Ernst & Young LLP, to include certain dates that were inadvertently omitted from the original filing.

On October 24, 2003, a Form 8-K was furnished to the SEC under Item 12, Results of Operations and Financial Condition, in which we made available our results of operations and financial condition for the quarter ending September 30, 2003 by means of a press release.

On October 24, 2003, a Form 8-K was furnished to the SEC under Item 9, Regulation FD Disclosure, in which we corrected a statement made during our third quarter conference call regarding the general rate increase.

On November 18, 2003, a Form 8-K was filed under Item 5, Other Events, to announce via a press release the expiration of the Hart-Scott-Rodino waiting period related to the pending acquisition of Roadway Corporation.

On November 19, 2003, a Form 8-K was filed under Item 5, Other Events and Required FD Disclosure, to announce that Yellow Roadway was seeking to raise, subject to market and other conditions, approximately \$130 million through a private offering of contingent convertible senior notes. Certain pro forma financial information related to the merger was provided in Exhibit 99.2 pursuant to Regulation FD.

On November 20, 2003, a Form 8-K was filed under Item 5, Other Events and Required FD Disclosure to announce via a press release that our previously announced private offering of \$130 million of contingent convertible senior notes due 2023 had been priced at an annual interest rate of 3.375%. These notes are convertible into shares of Yellow Roadway common stock at a conversion price of \$46.00 per share upon the occurrence of certain events.

On November 21, 2003, a Form 8-K was filed under Item 5, Other Events and Required FD Disclosure to announce via a press release that we would issue an additional \$20 million of the 3.375% Contingent Convertible Senior Notes due 2023 pursuant to the exercise of the initial purchasers' over-allotment option.

On November 25, 2003, a Form 8-K was filed under Item 5, Other Events and Required FD Disclosure to announce via a press release the cash election deadline related to the pending acquisition of Roadway by Yellow.

On December 3, 2003, a Form 8-K was furnished under Item 9, Regulation FD Disclosure, to announce via a press release a meeting for investors and analysts to be held on December 10, 2003.

On December 5, 2003, a Form 8-K was filed under Item 5, Other Events and Required FD Disclosure to announce via a press release the exchange ratio that would be used to calculate the merger consideration in the acquisition of Roadway by Yellow.

On December 9, 2003, a Form 8-K was filed under Item 5, Other Events and Required FD Disclosure to announce via a press release the results of the company's special meeting of shareholders held to approve the issuance of shares and name change related to the acquisition of Roadway by Yellow.

On December 10, 2003, a Form 8-K was furnished under Item 9, Regulation FD Disclosure, to make available a slideshow presentation used at a meeting for investors and analysts held on December 10, 2003.

On December 11, 2003, a Form 8-K was furnished under Item 9, Regulation FD Disclosure, to announce via a press release the completion of our acquisition of Roadway Corporation.

On December 15, 2003, a Form 8-K was furnished under Item 9, Regulation FD Disclosure, to announce via a press release the results of the cash election process related to the acquisition of Roadway Corporation by Yellow Corporation, which was completed on December 11, 2003.

On December 18, 2003, a Form 8-K was filed under Item 2, Acquisition or Disposition of Assets and Item 5, Other Events. Under Item 2, the Form 8-K details changes resulting from the acquisition, including the name change to Yellow Roadway Corporation, the addition of three new board members, the placement of James Staley as President and CEO of the operating subsidiary Roadway LLC, and a breakout of the purchase price into cash, stock and debt assumption. Under Item 5, the Form 8-K discusses the replacement of the existing credit facility with a new credit facility.

Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

YELLOW ROADWAY CORPORATION

(Registrant)

Date: May 13, 2004

BY: /s/ Donald G. Barger, Jr.

Donald G. Barger, Jr.
Senior Vice President and
Chief Financial Officer

EXHIBIT 21.1

SUBSIDIARIES OF YELLOW ROADWAY CORPORATION

NAME -----	PERCENTAGE OWNERSHIP -----	JURISDICTION OF INCORPORATION OR FORMATION -----
OPK Insurance Co. Ltd.	100%	Bermuda
Roadway LLC	100%	Delaware
Integres Global Logistics, Inc.	15.36%	Delaware
Roadway Express, Inc.	100%	Delaware
Reimer Express Lines Ltd.	100%	Canada
3727484 Manitoba Ltd.	100%	Canada
Reimer Express Driver Training Institute Inc.	100%	Canada
Roadway Express, B.V.	100%	Netherlands
Roadway Express International, Inc.	100%	Delaware
Roadway Express S.A. de C.V.	95.99%	Mexico
Roadway Funding, Inc.	100%	Delaware
Roadway Reverse Logistics, Inc.	100%	Ohio
Transcontinental Lease, S. de R.L. de C.V.	100%	Mexico
Roadway Next Day Corporation	100%	Pennsylvania
New Penn Motor Express, Inc.	100%	Pennsylvania
Yellow Technologies, Inc.	100%	Delaware
Meridian IQ, Inc.	100%	Delaware
Yellow GPS, LLC	100%	Delaware
Globe.com Lines, Inc.	100%	Delaware
Yellow Transportation, Inc.	100%	Indiana
Mission Supply Company	100%	Kansas
Yellow Receivables Corporation	100%	Delaware
Yellow Relocation Services, Inc.	100%	Kansas
Yellow Transportation Mexicana S.A. de C.V.	46.2%(1)	Mexico
Yellow Transportation of British Columbia, Inc.	100%	Canada
Yellow Transportation of Ontario, Inc.	100%	Canada
Yellow Transportation Mexicana S.A. de C.V.	53.8%(1)	Mexico
Yellow Transportation Services, S. de R.L. de C.V.	100%	Mexico

(1) Yellow Transportation Mexicana S.A. de C.V. is owned 46.2 % by Yellow Transportation, Inc. and 53.8% by Yellow Transportation of Ontario, Inc.

EXHIBIT 31.1

CERTIFICATION PURSUANT TO
EXCHANGE ACT RULES 13A-14 AND 15D-14,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, William D. Zollars, certify that:

- (1) I have reviewed this annual report on Form 10-K of Yellow Roadway Corporation;
- (2) Based on my knowledge, this annual 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 annual report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
- (4) The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and we have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
- (5) The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:
 - a. All significant deficiencies in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: May 13, 2004

/s/ William D. Zollars

William D. Zollars

Chairman of the Board of
Directors, President and
Chief Executive Officer

EXHIBIT 31.2

CERTIFICATION PURSUANT TO
EXCHANGE ACT RULES 13A-14 AND 15D-14,
AS ADOPTED PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Donald G. Barger, certify that:

- (1) I have reviewed this annual report on Form 10-K of Yellow Roadway Corporation;
- (2) Based on my knowledge, this annual 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 annual report;
- (3) Based on my knowledge, the financial statements, and other financial information included in this annual report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this annual report;
- (4) The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and we have:
 - a. Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this annual report is being prepared;
 - b. Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - c. Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
 - d. Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting;
- (5) The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors:
 - a. All significant deficiencies in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - b. Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

Date: May 13, 2004

/s/ Donald G. Barger, Jr.

Donald G. Barger, Jr.

Senior Vice President and
Chief Financial Officer

EXHIBIT 32.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the annual report of Yellow Roadway Corporation on Form 10-K for the year ended December 31, 2003, as filed with the Securities and Exchange Commission of the date hereof (the "Report"), I, William D. Zollars, Chief Executive Officer of Yellow Roadway Corporation, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of Yellow Roadway Corporation.

Date: May 13, 2004

/s/ William D. Zollars

William D. Zollars
Chairman of the Board of
Directors, President and
Chief Executive Officer

EXHIBIT 32.2

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the annual report of Yellow Roadway Corporation on Form 10-K for the period ended December 31, 2003, as filed with the Securities and Exchange Commission of the date hereof (the "Report"), I, Donald G. Barger, Jr., Chief Financial Officer of Yellow Roadway Corporation, certify, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of Section 13 (a) or 15 (d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of Yellow Roadway Corporation.

Date: May 13, 2004

/s/ Donald G. Barger, Jr.

Donald G. Barger, Jr.
Senior Vice President and
Chief Financial Officer