

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

January 6, 2022

Allen West Chief Financial Officer PAM Transportation Services, Inc. 297 West Henri De Tonti Blvd. Tontitown, Arkansas 72770

> Re: PAM Transportation Services, Inc. Form 10-K for the Fiscal Year Ended December 31, 2020 Filed March 5, 2021 File No. 000-15057

Dear Mr. West:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation