

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

May 6, 2016

Rodney L. Bell Chief Financial Officer Forward Air Corporation 430 Airport Road Greeneville, Tennessee 37745

> Re: Forward Air Corporation Form 10-K for the Year Ended December 31, 2015 Filed February 19, 2016 File No. 000-22490

Dear Mr. Bell:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Andrew Mew

Andrew Mew Senior Assistant Chief Accountant Office of Transportation and Leisure