

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

June 18, 2024

Shawn Stewart Chief Executive Officer Forward Air Corporation 1915 Snapps Ferry Road, Building N Greeneville, Tennessee 37745

> Re: Forward Air Corporation Registration Statement on Form S-1 Filed June 10, 2024 File No. 333-280102

Dear Shawn Stewart:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Claudia Rios at 202-551-8770 with any questions.

Sincerely,

Division of Corporation Finance Office of Energy & Transportation

cc: Flora R. Perez, Esq.