

May 6, 2021

VIA EDGAR

Securities and Exchange Commission
Division of Corporate Finance
Office of Energy & Transportation
100 F Street, N.E.
Washington, D.C. 20549

Attention: Lily Dang

Re: Forward Air Corporation
Form 10-K for the Fiscal Year ended December 31, 2020
Filed March 1, 2021
File No. 000-22490

Dear Ms. Dang:

On behalf of our client, Forward Air Corporation (the “**Company**”), we confirm that the Company is in receipt of your comment letter dated April 15, 2021 (the “**Comment Letter**”), regarding the Staff (the “**Staff**”) of the Securities and Exchange Commission’s review of the Company’s Annual Report on Form 10-K for its fiscal year ended December 31, 2020. As discussed with the Staff, the Comment Letter was inadvertently misdirected internally at the Company and was not received by the Chief Executive Officer until Wednesday, May 5, 2021. As such, the Company respectfully requests additional time to respond to the Comment Letter and intends to provide a response no later than May 21, 2021. If you have any questions regarding this request, please do not hesitate to contact me at (954) 768-8210 or perezf@gtlaw.com. Thank you very much for your courtesy in this matter.

Sincerely,

Greenberg Traurig, P.A.

/s/ Flora R. Perez

Flora R. Perez

cc: Thomas Schmitt, President & Chief Executive Officer, Forward Air Corporation
Michael L. Hance, Chief Legal Officer & Secretary, Forward Air Corporation

GREENBERG TRAUIG, P.A. ■ ATTORNEYS AT LAW ■ WWW.GTLAW.COM

401 East Las Olas Boulevard, Suite 2000, Fort Lauderdale, Florida 33301 ■ Tel: 954.765.0500 ■ Fax 954.765.1477