



DIVISION OF  
CORPORATION FINANCE

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

June 10, 2021

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

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

Dear Mr. Schmitt:

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