



DIVISION OF  
CORPORATION FINANCE

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

May 16, 2024

Michael L. Hance  
Interim Chief Executive Officer  
Forward Air Corporation  
1915 Snapps Ferry Road, Building N  
Greeneville, TN 37745

**Re: Forward Air Corporation**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 12, 2024**  
**File No. 000-22490**

Dear Michael L. Hance:

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

cc: Flora Perez