



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2025

Jamie Pierson  
Chief Financial Officer  
Forward Air Corp  
1915 Snapps Ferry Road  
Building N  
Greeneville, TN 37745

**Re: Forward Air Corp**  
**Form 10-K for the Fiscal Year ended December 31, 2024**  
**Filed March 24, 2025**  
**File No. 000-22490**

Dear Jamie Pierson:

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