



DIVISION OF
CORPORATION FINANCE

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

June 16, 2025

Michael Pruitt
Interim Chief Executive Officer
Forward Industries, Inc.
700 Veterans Memorial Highway
Suite 100
Hauppauge, New York 11788

Re: Forward Industries, Inc.
Registration Statement on Form S-1
Filed June 10, 2025
File No. 333-287906

Dear Michael Pruitt:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Brian Bernstein, Esq.