



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-3**  
**Filed June 10, 2025**  
**File No. 333-287907**

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.