



DIVISION OF
CORPORATION FINANCE

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

May 22, 2023

Gadi Levin
Chief Financial Officer
Fuel Doctor Holdings, Inc.
20 Raul Wallenberg Street
Tel Aviv, Israel

Re: Fuel Doctor Holdings, Inc.
Form 10-K for Fiscal Year Ended December 31, 2022
Filed February 22, 2023
File No. 000-56253

Dear Gadi Levin:

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 Trade & Services