



DIVISION OF
CORPORATION FINANCE

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

July 2, 2014

Via E-mail

Adam W. Finerman, Esq.
Olshan Frome Wolosky LLP
Park Avenue Tower
65 East 55th Street
New York, NY 10022

**Re: Forward Industries, Inc.
Soliciting Materials filed pursuant to Rule 14a-12
Responses to June 27, 2014 comment letter
Filed July 1, 2014
File No. 001-34780**

Dear Mr. Finerman:

We have reviewed your filing and have the following comments.

1. We disagree with your analysis as it relates to the first, second and fourth bullet points in comment 1 of our June 27, 2014 comment letter and we reissue the comment.

You may contact me at (202) 551-3619 with any questions. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions