

DIVISION OF CORPORATION FINANCE

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