

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

July 2, 2014

<u>Via E-mail</u>

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,

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