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**Item 7 Financial Statements and Exhibits**

(c) Exhibits

Exhibit No.      Exhibit

99.1              Press Release of Forward Industries Inc. on July 21, 2004

**Item 12 Results of Operations and Financial Condition.**

On July 21, 2004, Forward Industries Inc., (the "Company") issued a press release announcing the Company's results of operations and financial condition for the three and nine-month periods ended June 30, 2003. A copy of the Company's press release is attached hereto as Exhibit 99.1 and is incorporated herein by reference.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: July 21, 2004

FORWARD INDUSTRIES, INC.

By: /s/ Douglas W. Sabra

Name: Douglas W. Sabra

Title: Vice President and Chief Financial Officer

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Exhibit #      Exhibit

99.1              Press Release issued by Forward Industries, Inc. on July 21, 2004.

