

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

March 5, 2024

Paul Freudenthaler Chief Financial Officer Freight Technologies, Inc. 2001 Timberloch Place, Suite 500 The Woodlands, TX 77380

> Re: Freight Technologies, Inc. Form 20-F for the Fiscal Year Ended December 31, 2022 File No. 001-38172

Dear Paul Freudenthaler:

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 Disclosure Review Program

cc: Benjamin Tan, Esq.