

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

MANHATTAN BRIDGE CAPITAL, INC.
(Exact name of Registrant as specified in its charter)

New York
(State or Other Jurisdiction
of Incorporation or
Organization)

11-3474831
(I.R.S. Employer
Identification
Number)

192 Lexington Avenue, New York, New York 10016
(Address, including zip code, of Registrant's executive offices)

**MANHATTAN BRIDGE CAPITAL, INC.
2009 STOCK OPTION PLAN**
(Full title of the Plan)

Assaf Ran
MANHATTAN BRIDGE CAPITAL, INC.
192 Lexington Avenue, New York, New York 10016
(212) 489-6800

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Please send copies of all correspondence to:

Stephen A. Zelnick, Esq.
Morse, Zelnick, Rose & Lander, LLP
405 Park Avenue
New York, New York 10022-2605
Telephone No. (212) 838-8040
Fax No. (212) 838-9190

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer
(Do not check if a smaller
reporting company)

Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock (par value \$.001 per share) issuable under the 2009 Stock Option Plan (the "Option Plan")	172,000	\$1.01(2)	\$173,720	\$9.69
Common Stock (par value \$.001 per share) issuable under the Option Plan	28,000	\$0.93(3)	\$26,040(4)	\$1.45
Total	200,000		\$199,760	\$11.14

- (1) The Registration Statement covers: (i) 200,000 shares issuable under the Option Plan; and (ii) an indeterminate number of additional shares as may be added to the plan to adjust for capital changes pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act").
- (2) Estimated pursuant to Rule 457(c) and (h) under the Securities Act, solely for the purpose of calculating the registration fee based on the average of the high and low price per share of the Common Stock reported by NASDAQ Capital Market on November 10, 2009.
- (3) Represents the maximum exercise price for outstanding options granted under the Option Plan.
- (4) Calculated in accordance with Rule 457(c) of the Securities Act, the proposed maximum aggregate offering price equals the aggregate of the actual exercise prices for the outstanding options granted under the Option Plan exercisable for 28,000 shares of Common Stock at a price of \$0.93.

MANHATTAN BRIDGE CAPITAL, INC.
REGISTRATION STATEMENT ON FORM S-8

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The information specified in Item 1 and Item 2 of Part I of this Registration Statement on Form S-8 (the "Registration Statement") is omitted from this filing in accordance with the provisions of Rule 428 under the Securities Act of 1933, as amended (the "Securities Act") and the introductory note to Part I of the Registration Statement. The documents containing the information specified in Part I will be delivered to the participants in the plan covered by this Registration Statement as required by Rule 428(b)(1).

MANHATTAN BRIDGE CAPITAL, INC.
REGISTRATION STATEMENT ON FORM S-8

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

ITEM 3. INCORPORATION OF DOCUMENTS BY REFERENCE

The following documents filed by Manhattan Bridge Capital, Inc. (the "Company") with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Exchange Act of 1934, as amended (the "Exchange Act") are incorporated by reference in this Registration Statement:

- (a) The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2008; and
- (b) The Company's Quarterly Report on Form 10-Q for the quarters ended March 31, 2009, June 30, 2009 and September 30, 2009; and
- (c) The Company's Current Report on Form 8-K filed September 18, 2009; and
- (d) The description of the Company's Common Stock, contained in the Company's Registration Statement on Form 8-A, as filed May 6, 1999, registering such shares pursuant to Section 12 of the Exchange Act, including any amendment or report updating such information.

Each document filed subsequent to the date of this Registration Statement pursuant to Section 13(a), 13(c), 14 or 15(d) of the Exchange Act prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold shall be deemed to be incorporated in this Registration Statement by reference and to be a part hereof from the date of the filing of such documents. Any statement contained in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement.

The Company will provide without charge to each person, including any beneficial owner, to whom a copy of this Registration Statement is delivered, upon the written or oral request of any such person, a copy of any document incorporated by reference in this Registration Statement (other than exhibits unless such exhibits are specifically incorporated by reference in such documents). Requests should be directed to Manhattan Bridge Capital, Inc., 192 Lexington Avenue Suite 504, New York, New York 10016, Tel: (212) 489-6800 Attention: Inbar Evron-Yogev, Chief Financial Officer.

ITEM 4. DESCRIPTION OF SECURITIES

Not applicable.

ITEM 5. INTERESTS OF NAMED EXPERTS AND COUNSEL

Not applicable.

ITEM 6. INDEMNIFICATION OF DIRECTORS AND OFFICERS

Sections 722 and 723 of the New York Business Corporation Law grant us the power to indemnify our officers and directors as follows:

(a) A corporation may indemnify any person made, or threatened to be made, a party to an action or proceeding other than one by or in the right of the corporation to procure a judgment in its favor, whether civil or criminal, including an action by or in the right of any other corporation of any type or kind, domestic or foreign, or any partnership, joint venture, trust, employee benefit plan or other enterprise, which any director or officer of the corporation served in any capacity at the request of the corporation, by reason of the fact that he, his testator or intestate, was a director or officer of the corporation, or served such other corporation, partnership, joint venture, trust, employee benefit plan or other enterprise in any capacity, against judgments, fines, amounts paid in settlement and reasonable expenses, including attorney's fees actually and necessarily incurred as a result of such action or proceeding, or any appeal therein, if such director or officer acted, in good faith, for a purpose which he reasonably believed to be in, or, in the case of service for any other corporation or any partnership, joint venture, trust, employee benefit plan or other enterprise, not opposed to, the best interests of the corporation and, in criminal actions or proceedings, in addition, had no reasonable cause to believe that his conduct was unlawful.

(b) The termination of any such civil or criminal action or proceeding by judgment, settlement, conviction or upon a plea of nolo contendere, or its equivalent, shall not in itself create a presumption that any such director or officer did not act, in good faith, for a purpose which he reasonably believed to be in, or, in the case of service for any other corporation or any partnership, joint venture, trust, employee benefit plan or other enterprise, not opposed to, the best interests of the corporation or that he had reasonable cause to believe that his conduct was unlawful.

(c) A corporation may indemnify any person made, or threatened to be made, a party to an action by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he, his testator or intestate, is or was a director or officer of the corporation, or is or was serving at the request of the corporation as a director or officer of any other corporation of any type or kind, domestic or foreign, or any partnership, joint venture, trust, employee benefit plan or other enterprise, against amounts paid in settlement and reasonable expenses, including attorneys' fees, actually and necessarily incurred by him in connection with the defense or settlement of such action, or in connection with an appeal therein if such director or officer acted, in good faith, for a purpose which he reasonably believed to be in, or, in the case of service for any other corporation or any partnership, joint venture, trust, employee benefit plan or other enterprise, not opposed to, the best interest of the corporation, except that no indemnification under this paragraph shall be made in respect of (1) a threatened action, or a pending action which is settled or otherwise disposed of, or (2) any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation, unless and only to the extent that the court on which the action was brought, or, if no action was brought, any court of competent jurisdiction, determines upon application that, in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for such portion of the settlement amount and expenses as the court deems proper.

(d) For the purpose of this section, a corporation shall be deemed to have requested a person to serve an employee benefit plan where the performance by such person of his duties to the corporation also imposes duties on, or otherwise involves services by, such person to the plan or participants or beneficiaries of the plan; excise taxes assessed on a person with respect to an employee benefit plan pursuant to applicable law shall be considered fines; and action taken or omitted by a person with respect to an employee benefit plan in the performance of such person's duties for a purpose reasonably believed by such person to be in the interest of the participants and beneficiaries of the plan shall be deemed to be for a purpose which is not opposed to the best interests of the corporation.

Payment of indemnification other than by court award is as follows:

(a) A person who has been successful, on the merits or otherwise, in the defense of a civil or criminal action or proceeding of the character described in section 722 shall be entitled to indemnification as authorized in such section.

(b) Except as provided in paragraph (a), any indemnification under section 722 or otherwise permitted by section 721, unless ordered by a court under section 724 (Indemnification of directors and officers by a court), shall be made by the corporation, only if authorized in the specific case:

(1) By the board acting by a quorum consisting of directors who are not parties to such action or proceeding upon a finding that the director or officer has met the standard of conduct set forth in section 722 or established pursuant to section 721, as the case may be, or,

(2) If a quorum under subparagraph (1) is not obtainable or, even if obtainable, a quorum of disinterested directors so directs:

(A) By the board upon the opinion in writing of independent legal counsel that indemnification is proper in the circumstances because the applicable standard of conduct set forth in such sections has been met by such director or officer, or

(B) By the shareholders upon a finding that the director or officer has met the applicable standard of conduct set forth in such sections.

(C) Expenses incurred in defending a civil or criminal action or proceeding may be paid by the corporation in advance of the final disposition of such action or proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amounts as, and to the extent, required by paragraph (a) of section 725.

Our Certificate of Incorporation provides as follows:

"TENTH: (a) Right to Indemnification. Each person who was or is made a party or is threatened to be made a party to or is involved in any action, suit or proceeding, whether civil, criminal, administrative or investigation (hereinafter a "proceeding"), by reason of the fact that he or she, or a person of whom he or she is the legal representative, is or was a director or officer, of the Corporation or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans, whether the basis of such proceeding is alleged action in an official capacity as a director, officer, employee or agent or in any other capacity while serving as a director, officer, employee or agent, shall be indemnified and held harmless by the Corporation to the fullest extent authorized by the Business Corporation Law, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights that said law permitted the Corporation to provide prior to such amendment), against all expense, liability and loss (including attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid or to be paid in settlement) reasonably incurred or suffered by such person in connection therewith and such indemnification shall continue as to a person who has ceased to be a director, officer, employee or agent and shall incur to the benefit of his or her heirs, executors and administrators; provided, however, that, except as provided in paragraph (b) hereof, the Corporation shall indemnify any such person seeking indemnification in connection with a proceeding (or part thereof) initiated by such person only if such proceeding (or part thereof) was authorized by the Board of Directors of the Corporation. The right to indemnification conferred in this Section shall be a contract right and shall include the right to be paid by the Corporation the expenses incurred in defending any such proceeding in advance of its final disposition; provided, however, that if the Business Corporation Law requires, the payment of such expenses incurred by a director or officer (in his or her capacity as a director or officer and not in any other capacity in which service was or is rendered by such person while a director or officer, including, without limitation, service to an employee benefit plan) in advance of the final disposition of a proceeding, shall be made only upon delivery to the Corporation of an undertaking, by or on behalf of such director or officer, to repay all amounts so advanced if it shall ultimately be determined that such director or officer is not entitled to be indemnified under this Section or otherwise. The Corporation may, by action of its Board of Directors, provide indemnification to employees and agents of the Corporation with the same scope and effect as the foregoing indemnification of directors and officers.

"(b) Right of Claimant to Bring Suit. If a claim under paragraph (a) of this Section is not paid in full by the Corporation within thirty days after a written claim has been received by the Corporation, the claimant may at any time thereafter bring suit against the Corporation to recover the unpaid amount of the claim and, if successful in whole or in part, the claimant shall be entitled to be paid also the expense of prosecuting such claim. It shall be a defense to any such action (other than an action brought to enforce a claim for expenses incurred in defending any proceeding in advance of its final disposition where the required undertaking, if any is required, has been tendered to the Corporation) that the claimant has not met the standards of conduct which make it permissible under the Business Corporation Law for the corporation to indemnify the claimant for the amount claimed, but the burden of proving such defense shall be on the Corporation. Neither the failure of the Corporation (including its Board of Directors, independent legal counsel, or its stockholders) to have made a determination prior to the commencement of such action that indemnification of the claimant is proper in the circumstances because he or she has met the applicable standard of conduct set forth in the Business Corporation Law, nor an actual determination by the Corporation (including its Board of Directors, independent legal counsel, or its stockholders) that the claimant has not met such applicable standard or conduct, shall be a defense to the action or create a presumption that the claimant has not met the applicable standard of conduct.

"(c) Non-Exclusivity of Rights. The right to indemnification and the payment of expenses incurred in defending a proceeding in advance of its final disposition conferred in this Section shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, provision of the Certificate of Incorporation, by-law, agreement, vote of stockholders or disinterested directors or otherwise.

"(d) Insurance. The Company may maintain insurance, at its expense, to protect itself and any director, officer, employee or agent of the Company or another corporation, partnership, joint venture, trust or other enterprise against any such expense, liability or loss, whether or not the Company would have the power to indemnify such person against such expense, liability or loss under the Business Corporation Law.

"ELEVENTH: A director of the Corporation shall not be personally liable to the Corporation or its shareholders for damages for any breach of duty in such capacity, except for the liability of any director if a judgment or other final adjudication adverse to him establishes that his acts or omissions were in bad faith or involved intentional misconduct or a knowing violation of law or that he personally gained in fact a financial profit or other advantage to which he was not legally entitled or that his acts violated Section 719 of the New York Business Corporation Law."

ITEM 7. EXEMPTION FROM REGISTRATION CLAIMED

Not Applicable

ITEM 8. EXHIBITS

<u>Exhibit No.</u>	<u>Description</u>
4.1	Specimen Stock Certificate (1)
4.2	2009 Stock Option Plan of the Registrant*
4.3	Forms of Option Agreement issued under the Option Plan: Incentive Stock Option Agreement* Non-Qualified Stock Option Agreement*
5.1	Opinion of Morse, Zelnick, Rose & Lander, LLP as to the validity of the securities covered by the Registration Statement*
23.1	Consent of Hoberman, Miller, Goldstein & Lesser, CPA's, P.C.*
23.2	Consent of Morse, Zelnick, Rose & Lander, LLP (included in Exhibit 5.1)
24.1	Power of Attorney (included in signature page)

*Filed herewith

(1) Incorporated by reference to the Company's Registration Statement on Form SB-2 No. 333-74203.

ITEM 9. UNDERTAKINGS

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this registration statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933.

(ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement. Notwithstanding the foregoing, any increase or decrease in volume of securities offered (if the total dollar value of securities offered would not exceed that which was registered) and any deviation from the low or high end of the estimated maximum offering range may be reflected in the form of prospectus filed with the Commission pursuant to Rule 424(b) if, in the aggregate, the changes in volume and price represent no more than 20 percent change in the maximum aggregate offering price set forth in the "Calculation of Registration Fee" table in the effective registration statement.

(iii) To include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 that are incorporated by reference in the registration statement.

(2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered hereby which remain unsold at the termination of the offering.

(4) That, for the purpose of determining liability of the undersigned Registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities:

The undersigned Registrant undertakes that in a primary offering of securities of the undersigned Registrant pursuant to this Registration Statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) Any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) Any free writing prospectus relating to the offering prepared by or on behalf of the undersigned Registrant or used or referred to by the undersigned Registrant;

(iii) The portion of any other free writing prospectus relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and

(iv) Any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act of 1933, each filing of the registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act that is incorporated by reference in this registration statement shall be deemed to be a new registration statement relating to the securities offered herein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act, and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of New York, State of New York on this 13th day of November, 2009.

MANHATTAN BRIDGE CAPITAL, INC.

By: /s/ Assaf Ran
Assaf Ran
Chief Executive Officer

SIGNATURES and POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Assaf Ran and Inbar Evron-Yogev, or either one of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any and all pre- or post-effective amendments to this Registration Statement, and to file the same with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their or his substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed below by the following persons in the capacities indicated on November 13, 2009.

Signatures

Title

<u>/s/ Assaf Ran</u> Assaf Ran	Chief Executive Officer, President and Director
<u>/s/ Inbar Evron-Yogev</u> Inbar Evron-Yogev	Chief Financial Officer
<u>/s/ Eran Goldshmid</u> Eran Goldshmid	Director
<u>/s/ Phillip Michals</u> Phillip Michals	Director
<u>/s/ Michael Jackson</u> Michael Jackson	Director
<u>/s/ Mark Alhadeff</u> Mark Alhadeff	Director
<u>/s/ Lyron Bentovim</u> Lyron Bentovim	Director

EXHIBIT 4.2

MANHATTAN BRIDGE CAPITAL, INC. 2009 STOCK OPTION PLAN

SECTION 1.PURPOSE

The purposes of the 2009 Stock Option Plan (the "Plan") are to align the interests of officers, other key employees, consultants and non-employee directors of Manhattan Bridge Capital, Inc. (the "Company") and its subsidiaries with those of the shareholders of the Company, to afford an incentive to such officers, employees, consultants and directors to continue as such, to increase their efforts on behalf of the Company and to promote the success of the Company's business. To further such purposes, the Compensation Committee may grant options to purchase Common Shares. The provisions of the Plan are intended to satisfy the requirements of Section 16(b) of the Securities Exchange Act of 1934 and of Section 162(m) of the Internal Revenue Code of 1986, as amended, and shall be interpreted in a manner consistent with the requirements thereof, as now or hereafter construed, interpreted and applied by regulations, rulings and cases.

SECTION 2.DEFINITIONS

As used in this Plan, the following terms and phrases shall have the meanings set forth below:

- (a) "Agreement" shall mean a written agreement entered into between the Company and an Optionee in connection with an award under the Plan.
- (b) "Board" shall mean the Board of Directors of the Company.
- (c) "Cause" when used in connection with the termination of an Optionee's employment by the Company or the cessation of an Optionee's service as a consultant or a member of the Board, shall mean (i) the conviction of the Optionee for the commission of a felony, (ii) the willful and continued failure by the Optionee substantially to perform his duties and obligations to the Company or a Subsidiary (other than any such failure resulting from his incapacity due to Disability), or (iii) the willful engaging by the Optionee in misconduct that is demonstrably injurious to the Company or a Subsidiary. For purposes of this Section 2(c), no act, or failure to act, on an Optionee's part shall be considered "willful" unless done, or omitted to be done, by the Optionee in bad faith and without reasonable belief that his action or omission was in the best interest of the Company. The Compensation Committee shall determine whether a termination of employment is for Cause for purposes of the Plan.
- (d) "Change in Control" shall mean the occurrence of the event set forth in any of the following events:
 - (i) any Person (as defined below) is or becomes the beneficial owner (within the meaning of Section 13(d)(3) or 14(d)(2) of the Exchange Act), directly or indirectly, of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its subsidiaries) representing 50% or more of the combined voting power of the Company's then outstanding securities; or
 - (ii) the following individuals cease for any reason to constitute a majority of the number of directors then serving: individuals who, on the date hereof, constitute the Board and any new director (other than a director whose initial assumption of office is in connection with an actual or threatened election contest, including but not limited to a consent solicitation, relating to the election of directors of the Company) whose appointment or election by the Board or nomination for election by the Company's shareholders was approved or recommended by a vote of at least two-thirds (2/3) of the directors then still in office who either were directors on the date hereof or whose appointment, election or nomination for election was previously so approved or recommended; or

(iii) there is consummated a merger or consolidation of the Company or a direct or indirect subsidiary thereof with any other corporation, other than (A) a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior to such merger or consolidation continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or any parent thereof), in combination with the ownership of any trustee or other fiduciary holding securities under an employee benefit plan of the Company, at least 50% of the combined voting power of the securities of the Company or such surviving entity or any parent thereof outstanding immediately after such merger or consolidation, or (B) a merger or consolidation effected to implement a recapitalization of the Company (or similar transaction) in which no Person is or becomes the beneficial owner, directly or indirectly, of securities of the Company (not including in the securities beneficially owned by such Person any securities acquired directly from the Company or its subsidiaries) representing 50% or more of the combined voting power of the Company's then outstanding securities; or

(iv) the shareholders of the Company approve a plan of complete liquidation or dissolution of the Company or there is consummated an agreement for the sale or disposition by the Company of all or substantially all of the Company's assets, other than a sale or disposition by the Company of all or substantially all of the Company's assets to an entity, at least 50% of the combined voting power of the voting securities of which are owned by Persons in substantially the same proportions as their ownership of the Company immediately prior to such sale.

For purposes of this Section 2(d), "Person" shall have the meaning given in Section 3(a)(9) of the Exchange Act, as modified and used in Sections 13(d) and 14(d) thereof, except that such term shall not include (i) the Company or any of its subsidiaries, (ii) a trustee or other fiduciary holding securities under an employee benefit plan of the Company or any of its subsidiaries, (iii) an underwriter temporarily holding securities pursuant to an offering of such securities, or (iv) a corporation owned, directly or indirectly, by the shareholders of the Company in substantially the same proportions as their ownership of stock of the Company.

(e) "Code" shall mean the Internal Revenue Code of 1986, as amended from time to time.

(f) "Compensation Committee" shall mean the Compensation Committee of the Board, composed of no fewer than two directors, each of whom is a "non-employee director" within the meaning of Rule 16b-3(b)(3) of the Exchange Act, an "outside director" within the meaning of Section 162(m) of the Code, or any successor provision thereto, and independent under the rules of the NASDAQ Capital Market.

(g) "Common Shares" shall mean the common shares, par value \$0.001 per share, of the Company.

(h) "Company" shall mean Manhattan Bridge Capital, Inc., a corporation organized under the laws of the State of New York, or any successor corporation.

(i) "Disability" shall mean an Optionee's inability to perform his duties with the Company or on the Board by reason of any medically determinable physical or mental impairment, as determined by a physician selected by the Optionee and acceptable to the Company.

(j) "Exchange Act" shall mean the Securities Exchange Act of 1934, as amended.

(k) "Fair Market Value" per share as of a particular date shall mean (i) if the Common Shares are then listed on a national securities exchange, the closing sales price per Common Share on the national securities exchange on which the Common Shares are principally traded for the last preceding date on which there was a sale of such Common Shares on such exchange, or (ii) if the Common Shares are then traded in an over-the-counter market, the closing bid price for the Common Shares in such over-the-counter market for the last preceding date on which there was a sale of such Common Shares in such market, or (iii) if the Common Shares are not then listed on a national securities exchange or traded in an over-the-counter market, such value as the Compensation Committee, in its sole discretion, shall determine.

- (l) “Incentive Stock Option” shall mean any option intended to be and designated as an incentive stock option within the meaning of Section 422 of the Code.
- (m) “Non-employee Director” shall mean a member of the Board who is not an employee of the Company.
- (n) “Nonqualified Stock Option” shall mean an Option granted that is not intended to be an Incentive Stock Option.
- (o) “Option” shall mean the right, granted hereunder, to purchase Common Shares. Options granted by the Compensation Committee pursuant to the Plan may constitute either Incentive Stock Options or Nonqualified Stock Options.
- (p) “Optionee” shall mean a person who receives a grant of an Option.
- (q) “Option Price” shall mean the purchase price of the Common Shares underlying an Option.
- (r) “Parent” shall mean any company (other than the Company) in an unbroken chain of companies ending with the Company if, at the time of granting an Option, each of the companies other than the Company owns stock possessing fifty percent (50%) or more of the total combined voting power of all classes of stock in one of the other companies in such chain.
- (s) “Plan” shall mean this Manhattan Bridge Capital, Inc. 2009 Stock Option Plan.
- (t) “Prior Plan” shall mean the Company’s 1999 Stock Option Plan.
- (u) “Retirement” shall mean the retirement of an Optionee in accordance with the terms of any tax-qualified retirement plan maintained by the Company or a Subsidiary in which the Optionee participates. If the Optionee is not a participant in such a plan, such term shall mean the termination of the Optionee’s employment or cessation of the Optionee’s service as a member of the Board, other than by reason of death, Disability or Cause on or after attainment of the age of 65.
- (v) “Rule 16b-3” shall mean Rule 16b-3, as from time to time in effect, promulgated by the Securities and Exchange Commission under Section 16 of the Exchange Act, including any successor to such Rule.
- (w) “Subsidiary” shall mean any company (other than the Company) in an unbroken chain of companies beginning with the Company if, at the time of granting an Option, each of the companies other than the last company in the unbroken chain owns stock possessing fifty percent (50%) or more of the total combined voting power of all classes of stock in one of the other companies in such chain.
- (x) “Ten Percent Stockholder” shall mean an Optionee who, at the time an Incentive Stock Option is granted, owns (or is deemed to own pursuant to the attribution rules of Section 424(d) of the Code) stock possessing more than ten percent (10%) of the total combined voting power of all classes of stock of the Company or any Parent or Subsidiary.

SECTION 3.ADMINISTRATION

The Plan shall be administered by the Compensation Committee, the members of which shall, except as may otherwise be determined by the Board, be “non-employee directors” under Rule 16b-3 and “outside directors” under Section 162(m) of the Code.

The Compensation Committee shall have the authority in its discretion, subject to and not inconsistent with the express provisions of the Plan, to administer the Plan and to exercise all the powers and authorities either specifically granted to it under the Plan or necessary or advisable in the administration of the Plan, including, without limitation, the authority to grant Options; to determine which Options shall constitute Incentive Stock Options and which Options shall constitute Nonqualified Stock Options; to determine the Option Price; to determine the persons to whom, and the time or times at which awards shall be granted; to determine the number of shares to be covered by each award; to interpret the Plan; to prescribe, amend and rescind rules and regulations relating to the Plan; to determine the terms and provisions of the Agreements (which need not be identical) and to cancel or suspend awards, as necessary; and to make all other determinations deemed necessary or advisable for the administration of the Plan.

The Compensation Committee may delegate to one or more of its members or to one or more agents such administrative duties as it may deem advisable, including delegating to one or more of the Company's management employees the authority to grant Options to employees who are not “insiders” for purposes of Section 16 of the Exchange Act and who are not “covered employees” for purposes of Section 162(m) of the Code, and the Compensation Committee or any person to whom it has delegated duties as aforesaid may employ one or more persons to render advice with respect to any responsibility the Compensation Committee or such person may have under the Plan. The Board shall have sole authority, unless expressly delegated to the Compensation Committee, to grant Options to Non-employee Directors. All decisions, determination and interpretations of the Compensation Committee shall be final and binding on all Optionees of any awards under this Plan.

The Board shall have the authority to fill all vacancies, however caused, in the Compensation Committee. The Board may from time to time appoint additional members to the Compensation Committee, and may at any time remove one or more Compensation Committee members. One member of the Compensation Committee shall be selected by the Board as chairman. The Compensation Committee shall hold its meetings at such times and places as it shall deem advisable. All determinations of the Compensation Committee shall be made by a majority of its members either present in person or participating by conference telephone at a meeting or by written consent. The Compensation Committee may appoint a secretary and make such rules and regulations for the conduct of its business as it shall deem advisable, and shall keep minutes of its meetings.

No member of the Board or Compensation Committee shall be liable for any action taken or determination made in good faith with respect to the Plan or any award granted hereunder.

SECTION 4.ELIGIBILITY

Options may be granted to officers and other key employees of and consultants to the Company, and its Subsidiaries, including officers and directors who are employees, and to Non-employee Directors. In determining the persons to whom awards shall be granted and the number of shares to be covered by each award, the Compensation Committee shall take into account the duties of the respective persons, their present and potential contributions to the success of the Company and such other factors as the Compensation Committee shall deem relevant in connection with accomplishing the purpose of the Plan.

SECTION 5.STOCK

The maximum number of Common Shares reserved for the grant of awards under the Plan shall be **200,000** , subject to adjustment as provided in Section 9 hereof. Such shares may, in whole or in part, be authorized but unissued shares or shares that shall have been or may be required by the Company.

If any outstanding Option granted under this Plan should for any reason expire, be canceled or be forfeited without having been exercised in full, the Common Shares allocable to the unexercised, canceled or terminated portion of such award shall (unless the Plan shall have been terminated) become available for subsequent grants of Options under the Plan.

If any outstanding Option granted under Prior Plan should for any reason expire, be canceled or be forfeited without having been exercised in full, the Common Shares allocable to the unexercised, canceled or terminated portion of such award shall not become available for subsequent grants of Options under this Plan.

SECTION 6.TERMS AND CONDITIONS OF OPTIONS

Each Option granted pursuant to the Plan shall be evidenced by an Agreement, in such form and containing such terms and conditions as the Compensation Committee shall from time to time approve, which Agreement shall comply with and be subject to the following terms and conditions, unless otherwise specifically provided in such Option Agreement:

(a) Number of Shares . Each Option Agreement shall state the number of Common Shares to which the Option relates.

(b) Type of Option . Each Option Agreement shall specifically state that the Option constitutes an Incentive Stock Option or a Nonqualified Stock Option.

(c) Option Price . Each Option Agreement shall state the Option Price, which shall not be less than one hundred percent (100%) of the Fair Market Value of the Common Shares covered by the Option on the date of grant unless, with respect to Nonqualified Stock Options, otherwise determined by the Compensation Committee. The Option Price shall be subject to adjustment as provided in Section 9 hereof. The date as of which the Compensation Committee adopts a resolution expressly granting an Option shall be considered the day on which such Option is granted, unless such resolution specifies a future different date.

(d) Medium and Time of Payment . The Option Price shall be paid in full, at the time of exercise, in cash or in Common Shares then owned by the Optionee having a Fair Market Value equal to such Option Price or in a combination of cash and Common Shares or, unless the Compensation Committee shall determine otherwise, by a cashless exercise procedure through a broker-dealer.

(e) Exercise Schedule and Period of Options . Each Option Agreement shall provide the exercise schedule for the Option as determined by the Compensation Committee; provided, however, that, the Compensation Committee shall have the authority to accelerate the exercisability of any outstanding Option at such time and under such circumstances as it, in its sole discretion, deems appropriate. The exercise period shall be five (5) years from the date of the grant of the Option unless otherwise determined by the Compensation Committee; provided, however, that, in the case of an Incentive Stock Option, such exercise period shall not exceed five (5) years from the date of grant of such Option. The exercise period shall be subject to earlier termination as provided in Sections 6(f) and 6(g) hereof. An Option may be exercised, as to any or all full Common Shares as to which the Option has become exercisable, by written notice delivered in person or by mail to the Secretary of the Company, specifying the number of shares of Common Shares with respect to which the Option is being exercised. Notwithstanding any other provision of this Plan, no Option granted hereunder may be exercised prior to the consummation of an underwritten public offering of the Company's securities where the gross proceeds from such offering are in excess of \$5 million.

(f) Termination. Except as provided in this Section 6(f) and in Section 6(g) hereof, an Option may not be exercised unless (i) with respect to an Optionee who is an employee of the Company or a Subsidiary (or a Parent or Subsidiary company of such company issuing or assuming the Option), the Optionee is then in the employ of the Company or a Subsidiary (or a company or a Parent or Subsidiary company of such company issuing or assuming the Option in a transaction to which Section 424(a) of the Code applies), and unless the Optionee has remained continuously so employed since the date of grant of the Option and (ii) with respect to an Optionee who is a Non-employee Director, the Optionee is then serving as a member of the Board or as a member of a board of directors of a company or a Parent or Subsidiary company of such company issuing or assuming the Option. In the event that the employment of an Optionee shall terminate or the service of an Optionee as a member of the Board shall cease (other than by reason of death, Disability, Retirement or Cause), all Options of such Optionee that are exercisable at the time of such termination may, unless earlier terminated in accordance with their terms, be exercised within ninety (90) days after the date of such termination or service (or such different period as the Compensation Committee shall prescribe).

(g) Death, Disability or Retirement of Optionee. If an Optionee shall die while employed by the Company or a Subsidiary or serving as a member of the Board, or within ninety (90) days after the date of termination of such Optionee's employment or cessation of such Optionee's service (or within such different period as the Compensation Committee may have provided pursuant to Section 6 (f) hereof), or if the Optionee's employment shall terminate or service shall cease by reason of Disability or Retirement, all Options theretofore granted to such Optionee (to the extent otherwise exercisable) may, unless earlier terminated in accordance with their terms, be exercised by the Optionee or by his beneficiary, at any time within one year after the death, Disability or Retirement of the Optionee (or such different period as the Compensation Committee shall prescribe). In the event that an Option granted hereunder shall be exercised by the legal representatives of a deceased or former Optionee, written notice of such exercise shall be accompanied by a certified copy of letters testamentary or equivalent proof of the right of such legal representative to exercise such Option. Unless otherwise determined by the Compensation Committee, Options not otherwise exercisable on the date of termination of employment shall be forfeited as of such date.

(h) Other Provisions. The Option Agreements evidencing awards under the Plan shall contain such other terms and conditions not inconsistent with the Plan as the Compensation Committee may determine, including penalties for the commission of competitive acts and a provision providing that no option may be exercised prior to the consummation of an underwritten initial public offering of the Company's securities pursuant to a registration statement filed pursuant to the Securities Act of 1933, as amended.

SECTION 7. NON DISCRETIONARY GRANTS

Each director of the Company, other than a director who is an officer, employee or beneficial owner of 10% or more of the Company's Common Shares (or an officer, director, employee or affiliate thereof), upon first taking office shall be granted options for 7,000 Common Shares.

SECTION 8. NONQUALIFIED STOCK OPTIONS

Options granted pursuant to Section 7 hereof are intended to constitute Nonqualified Stock Options and shall be subject only to the general terms and conditions specified in Section 6 hereof.

SECTION 9. INCENTIVE STOCK OPTIONS

Options granted pursuant to this Section 9 are intended to constitute Incentive Stock Options and shall be subject to the following special terms and conditions, in addition to the general terms and conditions specified in Section 6 hereof. An Incentive Stock Option may not be granted to a Non-employee Director or a consultant to the Company.

(a) Value of Shares . The aggregate Fair Market Value (determined as of the date the Incentive Stock Option is granted) of the Common Shares with respect to which Incentive Stock Options granted under this Plan and all other option plans of any subsidiary become exercisable for the first time by each Optionee during any calendar year shall not exceed \$100,000.

(b) Ten Percent Stockholder . In the case of an Incentive Stock Option granted to a Ten Percent Stockholder, (i) the Option Price shall not be less than one hundred ten percent (110%) of the Fair Market Value of the Common Shares on the date of grant of such Incentive Stock Option, and (ii) the exercise period shall not exceed five (5) years from the date of grant of such Incentive Stock Option.

SECTION 10.EFFECT OF CERTAIN CHANGES

(a) In the event of any extraordinary dividend, stock dividend, recapitalization, merger, consolidation, stock split, warrant or rights issuance, or combination or exchange of such shares, or other similar transactions, each of the number of Common Shares available for awards, the number of such shares covered by outstanding awards, and the price per share of Options, as appropriate, shall be equitably adjusted by the Compensation Committee to reflect such event and preserve the value of such awards; provided, however, that any fractional shares resulting from such adjustment shall be eliminated.

(b) Upon the occurrence of a Change in Control, each Option granted under the Plan and then outstanding but not yet exercisable shall thereupon become fully exercisable.

SECTION 11.SURRENDER AND EXCHANGE OF AWARDS

The Compensation Committee may permit the voluntary surrender of all or a portion of any Option granted under the Plan or any option granted under any other plan, program or arrangement of the Company or any Subsidiary ("Surrendered Option"), to be conditioned upon the granting to the Optionee of a new Option for the same number of Common Shares as the Surrendered Option, or may require such voluntary surrender as a condition precedent to a grant of a new Option to such Optionee. Subject to the provisions of the Plan, such new Option may be an Incentive Stock Option or a Nonqualified Stock Option, and shall be exercisable at the price, during such period and on such other terms and conditions as are specified by the Compensation Committee at the time the new Option is granted.

SECTION 12.PERIOD DURING WHICH AWARDS MAY BE GRANTED

Awards may be granted pursuant to the Plan from time to time within a period of ten (10) years from the effective date of the Plan (see section 14), unless the Board shall terminate the Plan at an earlier date.

SECTION 13.NONTRANSFERABILITY OF AWARDS

Except as otherwise determined by the Compensation Committee, Options granted under the Plan shall not be sold, assigned, transferred, pledged or otherwise encumbered by the person to whom they are granted other than by will or by the laws of descent and distribution, and awards may be exercised or otherwise realized, during the lifetime of the Optionee, only by the Optionee or by his guardian or legal representative.

SECTION 14.EFFECTIVE DATE AND TERM OF PLAN

The Plan shall be effective as of June 23, 2009 and shall terminate on the tenth anniversary of such date, unless sooner terminated by the Board pursuant to Section 16 .

SECTION 15.AGREEMENT BY OPTIONEE REGARDING WITHHOLDING TAXES

If the Compensation Committee shall so require, as a condition of exercise of a Nonqualified Stock Option (a "Tax Event"), each Optionee who is not a Non-employee Director shall agree that no later than the date of the Tax Event, such Optionee will pay to the Company or make arrangements satisfactory to the Compensation Committee regarding payment of any federal, state or local taxes of any kind required by law to be withheld upon the Tax Event. Alternatively, the Compensation Committee may provide that such an Optionee may elect, to the extent permitted or required by law, to have the Company deduct federal, state and local taxes of any kind required by law to be withheld upon the Tax Event from any payment of any kind due the Optionee. The withholding obligation may be satisfied by the withholding or delivery of Common Shares. Any decision made by the Compensation Committee under this Section 15 shall be made in its sole discretion.

SECTION 16.AMENDMENT AND TERMINATION OF THE PLAN

The Board at any time and from time to time may suspend, terminate, modify or amend the Plan or any portion thereof; provided, however, that, unless otherwise determined by the Board, an amendment that requires stockholder approval in order for the Plan to continue to comply with Rule 16b-3, Section 162(m) of the Code or any other law, regulation or stock exchange requirement shall not be effective unless approved by the requisite vote of shareholders. Except as provided in Section 10(a) hereof, no suspension, termination, modification or amendment of the Plan may adversely affect any award previously granted, unless the written consent of the Optionee is obtained.

SECTION 17.RIGHTS AS A SHAREHOLDER

An Optionee or a transferee of an award shall have no rights as a shareholder with respect to any shares covered by the award until the date of the issuance of a stock certificate to him for such shares. No adjustment shall be made for dividends (ordinary or extraordinary, whether in cash, securities or other property) or distribution of other rights for which the record date is prior to the date such stock certificate is issued, except as provided in Section 10(a) hereof.

SECTION 18.NO RIGHTS TO EMPLOYMENT OR SERVICE AS A DIRECTOR

Nothing in the Plan or in any award granted or Agreement entered into pursuant hereto shall confer upon any Optionee the right to continue in the employ of the Company or any Subsidiary or as a member of the Board or to be entitled to any remuneration or benefits not set forth in the Plan or such Agreement or to interfere with or limit in any way the right of the Company or any such Subsidiary to terminate such Optionee's employment or service. Awards granted under the Plan shall not be affected by any change in duties or position of an employee Optionee as long as such Optionee continues to be employed by the Company or any Subsidiary.

SECTION 19.BENEFICIARY

An Optionee may file with the Compensation Committee a written designation of a beneficiary on such form as may be prescribed by the Compensation Committee and may, from time to time, amend or revoke such designation. If no designated beneficiary survives the Optionee, the executor or administrator of the Optionee's estate shall be deemed to be the Optionee's beneficiary.

SECTION 20.GOVERNING LAW

The Plan and all determinations made and actions taken pursuant hereto shall be governed by the laws of the State of New York.

EXHIBIT 4.3

MANHATTAN BRIDGE CAPITAL, INC.

INCENTIVE STOCK OPTION AGREEMENT

As of _____

Manhattan Bridge Capital, Inc., a New York corporation (the "Company"), pursuant to Section 6 of the Company's 2009 Stock Option Plan (the "Plan"), hereby grants to _____ (the "Optionee") an incentive stock option to purchase a total of _____ shares of the Company's Common Stock, par value \$ _____ per share ("Common Stock"), at the fair market value of the Common Stock on the date of grant of this option granted on _____ and per the terms and conditions set forth herein and in the Plan. This option is intended to be an incentive stock option as defined in Section 422 of the Internal Revenue Code of 1986, as amended (the "Code").

1. Duration.

- (a) This option was granted as of the date first above written.
- (b) This option shall expire five (5) years from the date hereof (the "Termination Date").

2. Price.

The per share exercise price of this option is _____, being not less than the fair market value on the date hereof _____).

3. Qualification as Incentive Stock Option.

Those options that do not meet the criteria of incentive stock options, as defined in Section 422 of the Code, are non-qualified stock options, subject to Section 83 of the Code.

4. Written Notice of Exercise.

This option, to the extent it is exercisable as provided in Section 10 herein, may be exercised only by delivering to the Secretary of the Company, at its principal office within the time specified in Paragraph 1 hereof or such shorter time as is otherwise provided for herein, a written notice of exercise substantially in the form describe in Section 10.

5. Anti-Dilution Provisions.

(a) If there is any stock dividend or recapitalization resulting in a stock split, or combination or exchange of shares of Common Stock of the Company, the number of shares of Common Stock then subject to this option shall be proportionately and appropriately adjusted; no change shall be made in the aggregate purchase price to be paid for all shares subject to this option, but the aggregate purchase price shall be allocated among all shares subject to this option after giving effect to the adjustment; provided, that any fractional shares resulting from any such adjustment shall be eliminated.

(b) If there is any other change in the Common Stock of the Company, including recapitalization, reorganization, sale or exchange of assets, exchange of shares, offering of subscription rights, or a merger or consolidation in which the Company is the surviving corporation, an adjustment, if any, shall be made in the shares then subject to this option as the Company's Board of Directors the ("Board") or the Compensation Committee of the Board (the "Committee") may deem equitable. Failure of the Board or the Committee to provide for an adjustment pursuant to this subparagraph prior to the effective date of any Company action referred to herein shall be conclusive evidence that no adjustment is required in consequence of such action.

(c) If the Company is merged into or consolidated with any other corporation, or if it sells all or substantially all of its assets to any other corporation, then either (i) the Company shall cause provisions to be made for the continuance of this option after such event, or for the substitution for this option of an option covering the number and class of securities and/or cash or other property which the Optionee would have been entitled to receive in such merger or consolidation by virtue of such sale if the Optionee had been the holder of record of a number of shares of Common Stock of the Company equal to the number of shares covered by the unexercised portion of this option; provided, only that the excess of the aggregate fair market value of the shares subject to the options immediately after such substitution over the purchase price thereof is not more than the excess of the aggregate fair market value of the shares subject to such options immediately before such substitution over the purchase price thereof, or (ii) the Company shall give the Optionee written notice of its election not to cause such provision to be made and this option shall become exercisable in full (or, at the election of the Optionee, in part) at any time during a period of ten (10) days, to be designated by the Company, ending not more than ten (10) days prior to the effective date of the merger, consolidation or sale, in which case this option shall not be exercisable to any extent after the expiration of such ten (10) day period. In no event, however, shall this option be exercisable after the Termination Date.

6. Investment Representation and Legend of Certificates.

The Optionee agrees that until such time as a registration statement under the Securities Act of 1933, as amended, becomes effective with respect to the option and/or the stock, the Optionee is taking this option and will take the stock underlying this option, for investment and not for resale or distribution. The Company shall have the right to place upon the face of any stock certificate or certificates evidencing shares issuable upon the exercise of this option such legend as the Board or the Committee may prescribe for the purpose of preventing disposition of such shares in violation of the Securities Act of 1933, as amended.

7. Non-Transferability.

This option shall not be transferable by the Optionee other than by will or by the laws of descent and distribution, and is exercisable during the lifetime of the Optionee only by the Optionee.

8. Certain Rights Not Conferred by Option.

The Optionee shall not, by virtue of holding this option, be entitled to any rights of a stockholder in the Company.

9. Expenses.

The Company shall pay all original issue and transfer taxes with respect to the issuance and transfer of shares of Common Stock of the Company pursuant hereto and all other fees and expenses necessarily incurred by the Company in connection therewith.

10. Exercise of Options

(a) This option shall become exercisable in accordance with its terms, in _____ shares per installment.

(b) This option shall be exercisable by written notice of such exercise, in the form prescribed by the Board or the Committee, to the Secretary of the Company, at its principal office. The notice shall specify the number of shares for which the option is being exercised (which number, if less than all of the shares then subject to exercise, shall be 100 or a multiple thereof) and shall be accompanied by payment (i) in cash or by check of the amount of the full purchase price of such shares or (ii) in such other manner as the Board or the Committee shall deem acceptable.

(c) No shares shall be delivered upon exercise of any option until all laws, rules and regulations which the Board or the Committee may deem applicable have been complied with. If a registration statement under the Securities Act of 1933, as amended, is not then in effect with respect to the shares issuable upon such exercise, the Company may require as a condition precedent that the person exercising the option give the Company a written representation and undertaking, satisfactory in form and substance to the Board or the Committee, that such person is acquiring the shares for their own account for investment and not with a view to the distribution thereof.

(d) The person exercising an option shall not be considered a record holder of the stock so purchased for any purpose until the date on which such person is actually recorded as the holder of such stock in the records of the Company.

(e) This option shall be exercisable only so long as the Optionee shall continue to be an employee of the Company and within the three month period after the date of termination of his employment to the extent it was exercisable on the day prior to the date of termination. Notwithstanding the foregoing, in no event shall this option be exercisable after the Termination Date.

(f) Notwithstanding the provisions of Section 10 (e) above, in the event the Optionee is unable to continue his employment with the Company as a result of his total and permanent disability (as defined in Section 105(d)(4) of the Internal Revenue Code of 1986, as amended), he may, but only within twelve (12) months from the date of disability, exercise this option to the extent he was entitled to exercise it at the date of such disability. Notwithstanding the foregoing, in no event shall this option be exercisable after the Termination Date.

(g) Notwithstanding the provisions of Section 10(e) above, in the event of death of the Optionee:

- (i) during the term of this option who is at the time of his death an employee of the Company and who shall have been in Continuous Status (as defined in the Plan) as an employee since the date of grant of this option, this option may be exercised, at any time within twelve (12) months following the date of death, by the Optionee's estate or by a person who acquired the right to exercise this option by request or inheritance, but only to the extent of the right that would have accrued had the Optionee continued living one (1) month after the date of death; or
- (ii) within three (3) months after the termination of Continuous Status as an employee, this option may be exercised, at any time within three (3) months following the date of death, by the Optionee's estate or by a person who acquired the right to exercise the option by bequest or inheritance, but only to the extent of the right to exercise that had accrued at the date of termination.
- (iii) Notwithstanding the provisions of this Section (g), in no event shall this option be exercisable after the termination Date.

11. Continued Employment.

Nothing herein shall be deemed to create any employment agreement or guaranty of continued employment or limit in any way the Company's right to terminate Optionee's employment at any time.

Manhattan Bridge Capital, Inc.

By: _____

Name: Assaf Ran

Title: President and CEO

**Accepted as of the date
First set forth above:**

Date: _____

STOCK OPTION GRANT AGREEMENT

Stock Optionee

MANHATTAN BRIDGE CAPITAL, INC.

Manhattan Bridge Capital, Inc., a New York corporation (the “Company”), pursuant to its 2009 Stock Option Plan (the “Plan”) has this day granted to you, the optionee named above, an option to purchase _____ common shares, _____ par value per share (the “Common Shares”) of the Company pursuant to the terms set forth herein and in the Plan. This option shall vest and shall be exercisable immediately. This option may not be exercised to purchase the Common Shares covered hereby after _____. This option is not intended to qualify and will not be treated as an “incentive stock option” within the meaning of Section 422 of the Internal Revenue Code of 1986 as amended (“the Code”).

The provisions of your option are as follows:

- I.
 - (1) The per share exercise price of this option is _____ being not less than the fair market value of the Common Stock on the date of grant of this option.
 - (2) Payment of the exercise price per share is due in full by certified check or bank cashier’s check payable to the Company upon exercise of all or any part of the option, which is being exercised by you. However, if at the time of exercise, the Common Shares are publicly traded, payment of the exercise price may be made by delivery of already-owned Common Shares of a value equal to the exercise price of the Common Shares for which this option is being exercised. The already-owned shares must have been owned by you for the period required to avoid a charge to the Company’s reported earnings (currently six (6) months but subject to change) and owned free and clear of all liens, claims, encumbrances or security interests. Payment may also be made by a combination of cash and already-owned Common Stock.
- II. The minimum number of shares with respect to which this option may be exercised at any one time is fifty (50), except:
 - (1) if the number of shares vested is less than fifty (50), in which case, the number such vested shares shall be the minimum number of shares; and
 - (2) with respect to the final exercise of this option, this paragraph II shall not apply.

- III. Notwithstanding anything to the contrary contained herein, this option may not be exercised unless the shares issuable upon exercise of this option are then registered under the Securities Act of 1933, as amended (the "Act"), or, if such shares are not then so registered, the company has determined that such exercise and issuance would be exempt from the registration requirements of the Act.
- IV. The term of this option commences on the date hereof and, unless sooner terminated as set forth below or in the Plan, terminates on the expiration date set forth above. This option shall terminate prior to the expiration of this term as follows: ninety (90) days after the termination of your directorship with the Company or an Affiliate of the Company (as defined in the Plan) for any reason or for no reason unless:
- (1) such termination of directorship is due to your permanent and total disability (within the meaning of Section 422(c)(6) of the Code), in which case the option shall terminate on the earlier of the termination date set forth herein or twelve (12) months after your death; or
 - (2) such termination of directorship is due to your death, in which case the option shall terminate on the earlier of the termination date set forth herein or twelve (12) months after your death; or
 - (3) during any part of such ninety (90) day period, the option is not exercisable solely because of the condition set forth in paragraph IV above, in which event the option shall not terminate until the earlier of the termination date set forth herein or until it shall have been exercisable for an aggregate period of three (3) months after the termination of directorship; or
 - (4) exercise of the option within (90) days after termination of your directorship with the Company or with an Affiliate would result in liability under Section 16(b) of the Securities Exchange Act of 1934, in which case the option will terminate on the earlier of : (i) the tenth (10th) day after the last date upon which exercise would result in such liability; or (ii) six (6) months and ten (10) days after the termination of your directorship with the Company or an Affiliate.

However, in any and all circumstances and except as to the extent the vesting schedule has been accelerated by the Company in its sole discretion during the term of this option or as a result of your permanent and total disability or death as provided in paragraphs V (1) or V(2) above, respectively, this option may be exercisable on the date of termination of directorship only as to that number of shares as to which it was exercisable on the date of termination of directorship under the provisions of paragraph I of this Option. For purposes of this option, "termination of your directorship" shall mean the last date you are either an employee of the Company or an Affiliate or engaged as a consultant or director to the Company or an Affiliate.

- V. To the extent specified above, this option may be exercised by delivering a Notice of Exercise of Stock Option form, together with the exercise price to the Secretary of the Company or to such other person as the Company may designate, during regular business hours, together with such additional documents as the Company may then require pursuant to the Plan.

- VI. This option is not transferable, except by will or the laws of descent and distribution, and is exercisable during your life only by you.
- VII. This option is not an employment or service contract and nothing in this option shall be deemed to create in any way whatsoever any obligation on your part to continue in the employ or service of the Company, or of the Company to continue your employment or service with the Company.
- VIII. Any notices provided for in this option or the Plan shall be given in writing and shall be deemed effectively given upon receipt or, in the case of notices delivered by the Company to you, five (5) days after deposit in the United States mail, postage prepaid, addressed to you at the address specified in the Option Notice or at such other address as you hereafter designate by written notice to the Company.
- IX. This option is subject to all the provisions of the Plan and its provisions are hereby made a part of this option, including, without limitation, the provisions of paragraph 6 of the Plan relating to option provisions, and is further subject to all interpretations, amendments, rules and regulations which may, from time to time, be promulgated and adopted pursuant to the Plan. In the event of any conflict between the provisions of this option (including the Option Notice) and those of the Plan, the provisions of the Plan shall control.

Acknowledged and agreed as of _____

Manhattan Bridge Capital, Inc.

By: _____
Name: Assaf Ran
Title: President and CEO

EXHIBIT 5.1

MORSE, ZELNICK, ROSE & LANDER
A LIMITED LIABILITY PARTNERSHIP

405 PARK AVENUE
NEW YORK, NEW YORK 10022
212 · 838 · 1177
FAX 212 · 838 · 9190

November 13, 2009

Manhattan Bridge Capital, Inc.
192 Lexington Avenue
New York, New York 10016

Re: Registration Statement on Form S-8

Dear Sirs:

We have acted as counsel to Manhattan Bridge Capital, Inc., a New York corporation (the "Company"), in connection with the preparation of a registration statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "SEC") under the Securities Act of 1933, as amended (the "Act"), for the purpose of registering under the Act an aggregate of 200,000 shares (the "Shares") of the Company's common stock, par value \$.001 per share (the "Common Stock") issuable under the Company's 2009 Stock Option Plan (the "Option Plan").

We have examined the Registration Statement, the Option Plan, the forms of option agreement issued under the plan and a form of the share certificate of the Common Stock, which has been incorporated by reference in the Registration Statement. We also have examined the originals, or duplicates or certified or conformed copies, of such corporate records, agreements, documents and other instruments and have made such other investigations as we have deemed relevant and necessary in connection with the opinions hereinafter set forth.

In rendering the opinion set forth below, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as duplicates or certified or conformed copies and the authenticity of the originals of such latter documents.

Based upon the foregoing, we are of the opinion that the Shares issuable under the Option Plan and upon exercise of options granted and to be granted pursuant to the Option Plan have been duly and validly authorized for issuance and when issued and delivered as contemplated by the Option Plan will be legally issued, fully paid and non-assessable.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving this opinion, we do not hereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the SEC thereunder.

Very truly yours,

/s/ Morse, Zelnick, Rose & Lander, LLP
Morse, Zelnick, Rose & Lander, LLP

EXHIBIT 23.1

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement on Form S-8 registering 200,000 shares of common stock of our report dated February 24, 2009, included in the Manhattan Bridge Capital, Inc. Annual Report on Form 10-K for the year ended December 31, 2008.

/s/ Hoberman, Miller, Goldstein & Lesser,

P.C

Hoberman, Miller, Goldstein & Lesser, P.C

New York, New York

November 13, 2009.
