



DIVISION OF  
CORPORATION FINANCE

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

May 11, 2015

Assaf Ran  
Chief Executive Officer  
Manhattan Bridge Capital, Inc.  
60 Cutter Mill Road, Suite 205  
Great Neck, NY 11201

**Re: Manhattan Bridge Capital, Inc.  
Registration Statement on Form S-3  
Filed on April 27, 2015  
File No. 333-203678**

Dear Mr. Ran:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Where You Can Find More Information; Incorporation by Reference, page 62

1. We note that on page 62 of your registration statement on Form S-3, you did not properly incorporate future filings prior to the effective date of your registration statement. See Compliance and Disclosure Interpretations, Securities Act Forms, Question 123.05. We also note that after the Form S-3 was filed, the registrant filed a Form 10-Q for the quarter ended March 31, 2015. Please amend your registration statement to specifically incorporate by reference the latest quarterly report and any applicable current reports that are filed after your initial registration statement and prior to effectiveness.

Item 16. Exhibits, page II-3

2. Please file the trust indenture or "form of indenture" prior to effectiveness under Item 601(b)(4) of Regulation S-K. See Compliance and Disclosure Interpretations, Trust

Indenture Act, Question 201.04 on the Division's website:  
<http://www.sec.gov/divisions/corpfin/guidance/tiainterp.htm>.

3. We note that you have not filed the statement of eligibility of the trustee. Please file this in accordance with the requirements of Item 601(b)(25) of Regulation S-K. To the extent you intend to rely upon Section 305(b)(2) of the Trust Indenture Act to designate the trustee on a delayed basis, you must note this in the exhibit list. If you intend to designate the trustee on a delayed basis, please be aware that companies relying upon Section 305(b)(2) must separately file the Form T-1 under the electronic form type "305B2." In this situation, companies should not file the Form T-1 in a post-effective amendment to the registration statement or in a Form 8-K that is incorporated by reference into the registration statement. Please refer to Question 220.01 in the Compliance and Disclosure Interpretations, Trust Indenture Act section, which can be located at <http://www.sec.gov/divisions/corpfin/guidance/tiainterp.htm> and revise your exhibit index accordingly.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow

Assaf Ran  
Manhattan Bridge Capital, Inc.  
May 11, 2015  
Page 3

adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Peggy Kim at 202-551-7262 or me at 202-551-3391 with any other questions.

Sincerely,

/s/ Erin E. Martin

Erin E. Martin  
Senior Counsel

cc: Steve Zelnick