

**MORSE, ZELNICK, ROSE & LANDER**  
A LIMITED LIABILITY PARTNERSHIP

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January 26, 2016

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***(Filed via EDGAR)***

Division of Corporate Finance  
U.S. Securities and Exchange Commission  
100 F Street  
Washington, D.C. 20549  
Attention: Tom Kluck, Esq.  
Sandra B. Hunter, Esq.

RE: Manhattan Bridge Capital, Inc.  
Registration Statement on Form S-11  
Filed: January 6, 2016  
SEC File No.: 333-208894

Dear Mr. Kluck and Ms. Hunter:

Reference is made to your letter, dated January 21, 2016, regarding the above referenced registration statement (the "Registration Statement").

In response thereto, Manhattan Bridge Capital, Inc. and MBC Funding II Corp. are filing Amendment No. 1 to the Registration Statement as joint registrants (which was the intention from the outset), including the prospectus contained therein and the exhibits thereto. As stated in the Explanatory Note on the cover page of the Registration Statement, the sole purpose of Amendment No. 1 is to include MBC Funding II Corp. as a registrant. No other changes have been made to the Registration Statement, the prospectus included therein or the exhibits thereto.

Very truly yours,

/s/ STEPHEN A. ZELNICK  
Stephen A. Zelnick

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