

MANHATTAN BRIDGE CAPITAL, INC.
60 Cutter Mill Road, Suite 205
Great Neck, NY 11021

April 13, 2016

United States Securities and Exchange Commission
Division of Corporation Finance
Washington, DC 20549
Attn: Sandra B. Hunter, Esq.
Tom Kluck, Esq.

**Re: Manhattan Bridge Capital, Inc. and MBC Funding II Corp. (collectively, the “Issuers”)
Registration Statement on Form S-11, SEC File No. 333-208894 (the “Registration Statement”)**

Dear Ms. Hunter and Mr. Kluck:

In connection with the proposed public offering by the Company of its common shares under the above referenced Registration Statement, the Company hereby requests, pursuant to Rule 461(a) under the Rules and Regulations promulgated under the Securities Act of 1933, as amended, that the Registration Statement become effective at 4:00 p.m. Eastern Time, on Thursday, April 14, 2016, or as soon thereafter as practicable.

With respect to this request the Company acknowledges that:

- Should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- The action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; 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.

Very truly yours,

MBC Funding II Corp.

Manhattan Bridge Capital, Inc.

By: /s/ ASSAF RAN
Assaf Ran,
Chief Executive Officer

By: /s/ ASSAF RAN
Assaf Ran,
Chief Executive Officer
