



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2016

Mail Stop 4720

Via E-mail

Jeffery A. Hilzinger  
Chief Executive Officer  
Marlin Business Services Corp.  
300 Fellowship Road  
Mount Laurel, New Jersey 08054

**Re: Marlin Business Services Corp.  
Form 10-K for Fiscal Year Ended December 31, 2015  
Filed March 4, 2016  
File No. 000-50448**

Dear Mr. Hilzinger:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin W. Vaughn

Kevin W. Vaughn  
Accounting Branch Chief  
Office of Financial Services