



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2018

Russ Heiser  
Chief Financial Officer  
FlexShopper, Inc.  
2700 N. Military Trail, Suite 200  
Boca Raton, FL 33431

**Re: FlexShopper, Inc.**  
**Registration Statement on Form S-1**  
**Filed August 13, 2018**  
**File No. 333-226823**

Dear Mr. Heiser:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing and  
Construction