



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

July 19, 2018

Mr. Howard Katzenberg  
Chief Financial Officer  
On Deck Capital, Inc.  
1400 Broadway, 25<sup>th</sup> Floor  
New York, New York 10018

**Re: On Deck Capital, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 2, 2018**  
**File No. 001-36779**

Dear Mr. Katzenberg:

We have completed our review of your filing. 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.

Sincerely,

/s/ Michael Volley

Michael Volley  
Staff Accountant  
Office of Financial Services