



DIVISION OF
CORPORATION FINANCE

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

August 28, 2023

Gerard Stascuasky
Managing Director
Iron Bridge Mortgage Fund, LLC
9755 SW Barnes Road
Suite 420
Portland, OR 97225

**Re: Iron Bridge Mortgage Fund, LLC
Offering Statement on Form 1-A
Post-Qualification Amendment No. 1
Filed August 23, 2023
File No. 024-11984**

Dear Gerard Stascuasky:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Alison Pear, Esq.