



DIVISION OF  
CORPORATION FINANCE

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

April 12, 2011

Via Facsimile

Mr. James F. Groelinger  
Chief Executive Officer  
Heartland Bridge Capital, Inc.  
1 International Boulevard, Suite 400  
Mahwah, NJ 07495

**Re: Heartland Bridge Capital, Inc.  
Form 8-K filed March 18, 2011  
File No. 000-54012**

Dear Mr. Groelinger:

We have completed our review of your Form 8-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

/s/ Patrick Gilmore

Patrick Gilmore  
Accounting Branch Chief