



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

DIVISION OF  
CORPORATION FINANCE

April 21, 2014

Via E-mail

Mr. John K. H. Linnartz  
Managing Member  
Mustang Capital Management, LLC  
1506 McDuffie Street  
Houston, Texas 77019

**Re: Furmanite Corporation  
Soliciting Material on Schedule 14A filed by Mustang Capital  
Management, LLC et al.  
Filed April 20, 2014  
File No. 001-05083**

Dear Mr. Linnartz:

We have reviewed your filing and have the following comment.

A Tangible Comprehensive Plan

1. We note your statement that "Any risk of management departures will be mitigated by experienced industry executives, immediately available." Please provide support for this assertion, either in revised proxy materials or as supplemental information.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Andrew M. Freedman, Esq.  
Olshan Frome Wolosky LLP