

**ThinkEquity**  
**A division of Fordham Financial Management, Inc.**  
17 State Street, 22<sup>nd</sup> Floor  
New York, NY 10004

September 18, 2018

VIA EDGAR

U.S. Securities and Exchange Commission  
100 F St., NE  
Washington, D.C. 20549

**Re: FlexShopper, Inc.**  
**Registration Statement on Form S-1 (File No. 333-226823)**

Ladies and Gentlemen:

Pursuant to Rule 461 of the General Rules and Regulations of the U.S. Securities and Exchange Commission under the Securities Act of 1933, as amended, ThinkEquity, a division of Fordham Financial Management, Inc., as representative of the underwriters, hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it will become effective at 5:00 p.m. Eastern Time on September 20, 2018, or as soon thereafter as practicable.

Pursuant to Rule 460 under the Securities Act, please be advised that there will be distributed to each underwriter, who is reasonably anticipated to be invited to participate in the distribution of the security, as many copies of the proposed form of preliminary prospectus as appears to be reasonable to secure adequate distribution of the preliminary prospectus.

The undersigned confirms that it has complied with and will continue to comply with, and it has been informed or will be informed by participating dealers that they have complied with or will comply with, Rule 15c2-8 promulgated under the Securities Exchange Act of 1934, as amended, in connection with the above-referenced issue.

Very truly yours,

ThinkEquity  
A division of Fordham Financial Management, Inc.

By: /s/ Eric Lord  
Name: Eric Lord  
Title: Head of Investment Banking