

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

FORM 8-K
CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported): January 10, 2012

Manhattan Bridge Capital, Inc.
(Exact Name of Registrant as Specified in Charter)

New York
(State or Other Jurisdiction
of Incorporation)

000-25991
(Commission File Number)

11-3474831
(IRS Employer Identification No.)

60 Cutter Mill Road, Great Neck, NY
(Address of Principal Executive Offices)

11021
(Zip Code)

(516) 444-3400
(Registrant's telephone number,
including area code)

Not applicable
(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- . Written communications pursuant to Rule 425 under the Section Act (17 CFR 230.425).
 - . Soliciting material pursuant to Rule 14A-12 under the Exchange Act (17 CFR 240.14a-12).
 - . Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240-14d-2(b)).
 - . Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).
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This Current Report on Form 8-K is filed by Manhattan Bridge Capital, Inc. (the "Registrant"), in connection with the item set forth below.

Item 8.01: Other Events.

On January 10, 2012, the Registrant, through its counsel, issued the response letter attached as Exhibit 99.1, hereto, in response to a proposal from Capstone Equities Capital Management and G Asset Management to acquire the Registrant at a price of \$1.30 per share.

Item 9.01: Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	Response Letter, dated January 10, 2012, to a proposal from Capstone Equities Capital Management and G Asset Management to acquire the Registrant at a price of \$1.30 per share.

* * * * *

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

MANHATTAN BRIDGE CAPITAL, INC.

Dated: January 10, 2012

By: /s/ Assaf Ran

Name: Assaf Ran

Title: President and Chief Executive Officer