



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2010

Lynne C. Wilson  
Chief Financial Officer and Senior Vice President  
Marlin Business Services Corp.  
300 Fellowship Road  
Mount Laurel, New Jersey 08054

**Re: Marlin Business Services Corp**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 5, 2010**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Filed May 7, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**Filed August 6, 2010**  
**File No. 000-50448**

Dear Ms. Wilson:

We have completed our review of your filings and do not have any further comments at this time.

You may contact Lindsay McCord at 202-551-3417 or me at 202-551-3423 if you have any questions.

Sincerely,

Amit Pande  
Accounting Branch Chief