



DIVISION OF  
CORPORATION FINANCE

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

November 8, 2024

Russell Heiser  
Chief Executive Officer  
FlexShopper, Inc.  
901 Yamato Road, Suite 260  
Boca Raton, FL 33431

**Re: FlexShopper, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 28, 2024**  
**File No. 333-282857**

Dear Russell Heiser:

We have conducted a limited review of your registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Registration Statement on Form S-1

General

1. We note that you are offering securities on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933. We also note that you are distributing non-transferable subscription rights "to purchase units at a subscription price equal to the lower of (i) an initial price of \$\_\_\_\_ or (ii) an alternate price equal to 92.5% of the volume weighted average price ("VWAP") of our common stock." In this regard, it appears that you are registering a primary at-the-market offering. Rule 415(a)(4) restricts primary at-the-market offerings to those issuers that fall within Rule 415(a)(1)(x), which, in turn, is limited to offerings registered (or qualified to be registered) on Forms S-3 or F-3. As it appears that you are not eligible to register this offering on Form S-3, please provide us with a detailed legal analysis as to why you believe you are eligible to register this offering under Rule 415. Alternatively, please

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revise your registration statement to include a fixed price at which you will offer the securities for the duration of the offering.

We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Rucha Pandit at 202-551-6022 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Spencer G. Feldman