

April 25, 2022

VIA ELECTRONIC TRANSMISSION

Mr. Raymond Be
Securities & Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Manor Investment Funds Inc., 811-09134 and 033-99520

Dear Mr. Be:

Manor Investment Funds, Inc., a registered investment company (the “Company”) filed a preliminary proxy statement related to Manor Fund, Growth Fund and Bond Fund (each a “Fund”) on April 8, 2022. You provided the following comments to Andrew Davalla. Below, please find a summary of those comments and the Company’s responses, which the Company has authorized Thompson Hine LLP to make on its behalf. Unless otherwise indicated, capitalized terms used below have the meaning ascribed to them in the proxy statement.

Comment 1: Please supplementally advise the Staff regarding the compliance issues referred to in the Trustees’ considerations disclosure.

Response: For the purposes of clarity, the disclosure in question has been revised as follows:

Mr. Jon Kolle, President and Chief Compliance Officer of Smithbridge, discussed their compliance program and their relationship with Financial Planners Assistance, Inc. who serves as compliance consultant for Smithbridge. Mr. Kolle informed the Board that there were no compliance issues in 2021.

Comment 2: Please consider rearranging he performance discussion sections to highlight each Fund’s performance discussion.

Response: A section header has been added to set off each Fund’s performance discussion disclosure.

Comment 3: Please disclose how broker non-votes will be treated.

Response: The following disclosure has been added:

Broker non-votes and abstentions will be considered present for purposes of determining the existence of a quorum and the number of shares of the Fund represented at the Meeting, but they are not affirmative votes for any proposal. As a result, with respect to approval of the Proposal, non-votes and abstentions will have the same effect as a vote against the proposal because the required vote is a percentage of the shares present or outstanding.

If you have any questions or comments related to this filing, please contact Andrew Davalla at 614.469.3353.

Very truly yours,

/s/ Andrew Davalla _____

Andrew Davalla
