



New York Stock Exchange
11 Wall Street
New York, NY 10005

May 23, 2019

Chief, Information Technology
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the Shares of Beneficial Interest no par value per share of VERTICAL CAPITAL INCOME FUND under the Exchange Act of 1934.

Sincerely,

A handwritten signature in black ink that reads "Ben Savage". The signature is written in a cursive style with a long, sweeping underline.