

William Slattery, CFA
Vice President
Listing Qualifications

By Electronic Mail

November 27, 2018

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on November 13, 2018 The Nasdaq Stock Market (the "Exchange") received from WhiteHorse Finance, Inc. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

6.50% Notes due 2025

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

