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**NASDAQ**<sup>®</sup>  
THE NASDAQ OMX GROUP

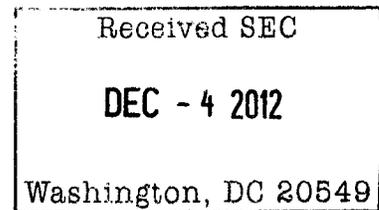


William Slattery, CFA  
Vice President  
Listing Qualifications

By Electronic Mail

December 4, 2012

Mr. Jeffrey Thomas  
Chief, IT Services  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549



Dear Mr. Thomas:

This is to certify that on December 4, 2012 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:

Common Stock, par value \$0.001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

*William Slattery*