

CERTIFIED

NASDAQ
THE NASDAQ OMX GROUP



13015248

William Slattery, CFA
Vice President
Listing Qualifications

By Electronic Mail

July 17, 2013

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 July 17, 2013 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% Senior Notes due 2020

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

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