

Eun Ah Choi

Senior Vice President

U.S. Listing Qualifications & Market Surveillance

August 28, 2023

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 August 24, 2023, 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 securities:

7.875% Notes due 2028

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

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

Sincerely,

