

From: Pangas, Harry S.

Sent: Thursday, March 24, 2011 12:31 PM

To: rupertk@sec.gov; minored@sec.gov

Cc: Saylor, Bradford

Subject: Fifth Street Finance Corp. - Draft Legal and Accounting Response Letters and Post-Effective Amendment No. 5 to Form N-2 Registration Statement

Kevin and Dominic,

As discussed, attached please find (i) drafts of letters that respond to the legal and accounting comments you issued on a post-effective amendment to Fifth Street Finance Corp.'s registration statement on Form N-2 and (ii) a marked copy of the post-effective amendment which highlights the changes we made to the post-effective that you previously reviewed. We will file these documents as supplemental correspondence via EDGAR.

Thanks again for agreeing to review these draft documents.

Regards,

Harry

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