

April 29, 2010

VIA E-MAIL AND EDGAR

Mr. Dominic Minore, Esq.  
Senior Counsel  
Division of Investment Management  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Fifth Street Finance Corp.  
Marked Copy of Registration Statement on Form N-2 filed on  
April 12, 2010 (File No. 333-166012) (the "***Shelf Registration Statement***").

Dear Mr. Minore:

On behalf of Fifth Street Finance Corp. (the "***Company***"), attached please find a marked copy of the Shelf Registration Statement, reflecting the changes made from the Company's Registration Statement on Form N-2 filed on July 15, 2009 (File No. 333-59720).

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If you have any questions or comments concerning the foregoing, please contact the undersigned at (202) 383-0805 or Anne W. Gray at (202) 383-0966.

Sincerely,

/s/ Harry S. Pangas  
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Harry S. Pangas