

NEW MOUNTAIN FINANCE CORPORATION
787 Seventh Avenue, 48th Floor
New York, NY 10019
(212) 720-0300

April 26, 2019

U.S. Securities and Exchange Commission
Division of Investment Management
100 F Street N.E.
Washington, DC 20549
Attn: John Ganley, Esq.

Re: New Mountain Finance Corporation
Pre-Effective Amendment No. 1 to the Registration Statement on Form N-2
Filed on April 26, 2019 (File No. 333-230326)

Dear Mr. Ganley:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, New Mountain Finance Corporation (the "**Company**") respectfully requests acceleration of effectiveness of Pre-Effective Amendment No. 1 to the Company's registration statement on Form N-2 (File No. 333-230326), including all amendments thereto (the "**Registration Statement**"), to 4:00 p.m., Eastern Time, on April 29, 2019 or as soon thereafter as possible.

NEW MOUNTAIN FINANCE CORPORATION

By: /s/ Shiraz Y. Kajee
Shiraz Y. Kajee
Chief Financial Officer
