

January 10, 2013

**VIA EDGAR**

John M. Ganley  
Senior Counsel  
Division of Investment Management  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

Re: New Mountain Finance Corporation and New Mountain Finance Holdings, L.L.C. - Registration Statement on Form N-2  
Filed on January 10, 2013

Dear Mr. Ganley:

On behalf of New Mountain Finance Corporation and New Mountain Finance Holdings, L.L.C. (the "**Companies**"), we hereby respectfully request that the staff of the Securities and Exchange Commission (the "**Commission**") afford the Companies' joint shelf registration statement on Form N-2, filed with the Commission on January 10, 2013 (the "**Registration Statement**"), a selective review in accordance with Securities Act Release No. 6510 (February 15, 1984).

The disclosure contained in the Registration Statement contains no material changes from the disclosure included in the Companies' joint shelf registration statement on Form N-2 (File Nos. 333-180689 and 333-180690) (the "**Prior Registration Statement**"), initially filed with the Commission on April 12, 2012 and declared effective, as amended, on July 10, 2012, which Prior Registration Statement related to the registration of New Mountain Finance Corporation's common stock, except for (i) revisions reflecting material developments relating to the Companies since the effective date of the Prior Registration Statement, and (ii) the inclusion of unaudited financial statements and related financial data for the period ended September 30, 2012, together with disclosure relating thereto.

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If you have any questions or additional comments concerning the foregoing, please contact John J. Mahon at (202) 383-0515, or the undersigned at (202) 383-0176.

Sincerely,

/s/ Steven B. Boehm

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Steven B. Boehm

cc: John J. Mahon