

February 26, 2015

**VIA EDGAR**

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

Re: Capitala Finance Corp.  
Preliminary Proxy Materials on Schedule 14A filed February 26, 2015  
File No. 814-01022

Dear Mr. Bartz:

On February 26, 2015, Capitala Finance Corp. (the "**Company**") filed on EDGAR the Company's preliminary proxy materials on Schedule 14A (the "**Proxy Materials**"), which relate to the Company's 2015 annual meeting of shareholders scheduled to take place on May 5, 2015.

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

Sincerely,

/s/ Steven B. Boehm

Steven B. Boehm

cc: Stephen A. Arnall / Capitala Finance Corp.  
John Mahon / Sutherland Asbill & Brennan LLP

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