## TPG SPECIALTY LENDING, INC. 301 Commerce Street, Suite 3300 Fort Worth, TX 76102

March 18, 2014

## VIA EDGAR CORRESPONDENCE

United States Securities and Exchange Commission 100 F Street, NE Washington, DC 20549-7553

> Re: TPG Specialty Lending, Inc. <u>Registration Statement on Form N-2 (File No. 333-193986)</u>

## Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, TPG Specialty Lending, Inc. (the "<u>Company</u>") hereby requests that the effectiveness of the above-referenced Registration Statement on Form N-2, as amended, be accelerated so that it will be declared effective by 4:00 pm, Eastern Time, on March 20, 2014 or as soon thereafter as reasonably practicable, (the "<u>Effective Date</u>").

The Company hereby acknowledges its responsibilities under the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, as they relate to the proposed public offering of the securities specified in the above-referenced Registration Statement. In addition, the Company hereby acknowledges that:

- should the Securities and Exchange Commission (the "<u>Commission</u>") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any
  person under the federal securities laws of the United States.

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Please contact Adam E. Fleisher of Cleary Gottlieb Steen & Hamilton LLP at (212) 225-2286 or Helena K. Grannis of Cleary Gottlieb Steen & Hamilton LLP at (212) 225-2376, counsel to the Company, if you have any questions or concerns regarding this matter.

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Very truly yours, TPG Specialty Lending, Inc.

By: /s/ Joshua Easterly

Name:Joshua EasterlyTitle:Co-Chief Executive Officer

cc: David Stiepleman Jennifer Mello TPG Specialty Lending, Inc.

> Adam E. Fleisher Michael A. Gerstenzang Helena K. Grannis Cleary Gottlieb Steen & Hamilton LLP