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April 3, 2018

Via EDGAR

Filing Desk
U.S. Securities and Exchange Commission
100 F Street, NE
Washington, D.C. 20549

Re: StoneCastle Financial Corp.
Investment Company Act File No. 811-22853
Preliminary Proxy Materials

Ladies and Gentlemen:

Pursuant to Rule 14a-6(a) under the Securities Exchange Act of 1934 (“Securities Act”), submitted electronically via EDGAR is a preliminary copy of the proxy statement, proxy card and notice of meeting (“2018 Preliminary Proxy Materials”) to be furnished to shareholders of StoneCastle Financial Corp. (the “Company”), in connection with the Annual Meeting of Shareholders of the Company to be held on or about June 12, 2018 (the “2018 Annual Meeting”). At the 2018 Annual Meeting, shareholders of the Company will be asked (i) to elect two Class II Directors of the Company, and (ii) to approve an Agreement and Plan of Reorganization, pursuant to which the Company would be reorganized into a newly formed Delaware statutory trust. The Company anticipates that the definitive proxy materials will be sent as soon as practicable in April 2018, to shareholders of record on April 16, 2018.

For the Staff’s reference, please note that the proposal to approve an Agreement and Plan of Reorganization was included in the definitive proxy materials for the 2017 Annual Meeting of Shareholders filed with the Commission on May 24, 2017 (SEC Accession No. 0001174947-17-000916) (“2017 Proxy Materials”). The proposal and the form of Agreement and Plan of Reorganization included in the 2018 Preliminary Proxy Materials are substantially the same as the proposal and form of Agreement and Plan of Reorganization included in the 2017 Proxy Materials previously reviewed by the Staff.

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Please direct any questions concerning this letter to the undersigned at 215.981.4659, or John M. Ford, Esq. at 215.981.4009.

Respectfully,

/s/ John P. Falco

John P. Falco

cc: Rachel N. Schatten, Esq.
John M. Ford, Esq.
