

HORIZON TECHNOLOGY FINANCE CORPORATION

312 Farmington Avenue
Farmington, Connecticut 06032

April 2, 2024

VIA EDGAR

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549-0504

**Re: Horizon Technology Finance Corporation
Registration Statement on Form N-2
File No. 333-278396**

Ladies and Gentlemen:

Pursuant to Rule 473(c) of the Securities Act of 1933, as amended (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated into the facing page of the Registration Statement on Form N-2 (File No. 333-278396) filed by Horizon Technology Finance Corporation on March 29, 2024:

"The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the Registration Statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine."

If you have any questions or comments in connection with this delaying amendment, please contact Thomas J. Friedmann (617) 728-7120 of Dechert LLP.

Very truly yours,

HORIZON TECHNOLOGY FINANCE CORPORATION

By: /s/ Robert D. Pomeroy, Jr.
Name: Robert D. Pomeroy, Jr.
Title: Chief Executive Officer

cc: Thomas J. Friedmann, Dechert LLP