

Carlyle GMS Finance, Inc.
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New York, NY 10022
(212) 813-4900

March 14, 2014

VIA EDGAR

U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Re: Notice of Disclosure Filed in the Annual Report on Form 10-K Under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Exchange Act

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that Carlyle GMS Finance, Inc. has made disclosure pursuant to those provisions in its Annual Report on Form 10-K for the year ended December 31, 2013, which was filed with the Securities Exchange Commission on March 14, 2014.

Respectably submitted,

Carlyle GMS Finance, Inc.

By: /s/ Ian J. Sandler

Name: Ian J. Sandler

Title: Chief Operating Officer and General Counsel