MORGAN KEEGAN & COMPANY, INC. 50 North Front Street Memphis, Tennessee 38103

February 8, 2007

EDGAR FILING

Securities and Exchange Commission 450 Fifth Street, N.W. Washington, D.C. 20549

> Re: Request for Acceleration Triangle Capital Corporation Registration Statement on Form N-2 <u>1933 Act File No. 333-138418; 1940 Act File No. 814-00733</u>

Dear Sir or Madam:

As principal underwriter for Triangle Capital Corporation (the "**Fund**"), the undersigned hereby requests, pursuant to Rule 461 of Regulation C under the Securities Act of 1933, as amended ("**1933 Act**"), that effectiveness under the 1933 Act of the Fund's registration statement on Form N-2 be accelerated to 9 a.m. EST on February 14, 2007. The undersigned is aware of its obligations under the 1933 Act.

Sincerely,

/s/ Larry M. Herman Name: Larry M. Herman Title: Senior Vice President