

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): March 22, 2019

**FS KKR Capital Corp.**  
(Exact name of Registrant as specified in its charter)

**Maryland**  
(State or other jurisdiction  
of incorporation)

**814-00757**  
(Commission  
File Number)

**26-1630040**  
(I.R.S. Employer  
Identification No.)

**201 Rouse Boulevard**  
**Philadelphia, Pennsylvania**  
(Address of principal executive offices)

**19112**  
(Zip Code)

Registrant's telephone number, including area code: (215) 495-1150

None  
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

- Emerging growth company

**Item 4.01. Changes in Registrant’s Certifying Accountant.**

***Previous independent registered public accounting firm***

On March 22, 2019, FS KKR Capital Corp. (the “Company”) notified RSM US LLP (“RSM”) that RSM had been dismissed as the Company’s independent registered public accounting firm. The Audit Committee of the Board of Directors (the “Audit Committee”) of the Company approved the dismissal of RSM.

The reports of RSM on the audited consolidated financial statements of the Company for the years ended December 31, 2018 and 2017 did not contain an adverse opinion or a disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During the years ended December 31, 2018 and 2017, and the subsequent interim period through March 22, 2019, there were: (i) no disagreements within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions between the Company and RSM on any matters of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which, if not resolved to RSM’s satisfaction, would have caused RSM to make reference thereto in their reports; and (ii) no “reportable events” within the meaning of Item 304(a)(1)(v) of Regulation S-K.

The Company has requested that RSM furnish a letter addressed to the Securities and Exchange Commission stating whether or not it agrees with the above statements. A copy of RSM’s letter, dated March 26, 2019, is filed as Exhibit 16.1 to this Form 8-K.

***New independent registered public accounting firm***

On March 26, 2019, the Company engaged Deloitte & Touche LLP (“Deloitte”) as its independent registered public accounting firm for the Company’s fiscal year ending December 31, 2019. The decision to engage Deloitte as the Company’s independent registered public accounting firm was approved by the Audit Committee.

During the years ended December 31, 2018 and 2017, and the subsequent interim period through March 26, 2019, neither the Company nor anyone on its behalf has consulted with Deloitte regarding: (i) the application of accounting principles to a specific transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company’s financial statements, and neither a written report nor oral advice was provided to the Company that Deloitte concluded was an important factor considered by the Company in reaching a decision as to any accounting, auditing, or financial reporting issue; (ii) any matter that was the subject of a disagreement within the meaning of Item 304(a)(1)(iv) of Regulation S-K and the related instructions; or (iii) any reportable event within the meaning of Item 304(a)(1)(v) of Regulation S-K.

**Item 9.01. Financial Statements and Exhibits.**

- (d) Exhibits.

<b>EXHIBIT NUMBER</b>	<b>DESCRIPTION</b>
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<a href="#">16.1</a>	Letter from RSM US LLP.
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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**FS KKR Capital Corp.**

Date: March 26, 2019

By: /s/ Stephen Sypherd  
Stephen Sypherd  
General Counsel

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[LETTERHEAD OF RSM US LLP]

March 26, 2019

Securities and Exchange Commission  
Washington, D.C. 20549

Commissioners:

We have read FS KKR Capital Corp's statements included under Item 4.01 of its Form 8-K filed on March 26, 2019 and we agree with such statements concerning our firm.

/s/ RSM US LLP

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