

FS KKR CAPITAL CORP.  
201 Rouse Boulevard  
Philadelphia, Pennsylvania 19112

February 25, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Investment Management  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Karen Rossotto  
Mindy Rotter

Re: FS KKR Capital Corp.  
Pre-Effective Amendment No. 1 to the Registration Statement on Form N-14  
File Number 333-251667

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, FS KKR Capital Corp., a Maryland corporation (the "Company"), respectfully requests acceleration of the effective date of Pre-Effective Amendment No. 1 to the Registration Statement on Form N-14 (File No. 333-251667) (the "Registration Statement") so that such Registration Statement may be declared effective at 4:00 p.m. on Friday, February 26, 2021, or as soon as practicable thereafter.

We request that we be notified of such effectiveness by a telephone call to Eric Siegel of Dechert LLP at (215) 994-2757, and that such effectiveness also be confirmed in writing.

Very truly yours,

FS KKR CAPITAL CORP.

By: /s/ Stephen S. Sypherd

Name: Stephen S. Sypherd

Title: General Counsel and Secretary