

August 18, 2006

Securities and Exchange Commission
100 F Street, NE
Washington, DC 20549

Re: Kohlberg Capital, LLC

Ladies and Gentlemen:

We are filing today via EDGAR the following documents on behalf of Kohlberg Capital, LLC, a Delaware limited liability company (the "Company"):

- (i) a notice of intent to be subject to sections 55 through 65 of the Investment Company Act of 1940, as amended, on Form N-6F; and
- (ii) an initial registration statement on Form N-2 pursuant to the Securities Act of 1933, as amended (the "Securities Act").

Pursuant to Section 6 of the Securities Act, we have calculated the registration fee (based on a rate of \$107.00 per \$1 million offered) and have transmitted such fee in the amount of \$24,075.00 to the designated lockbox at Mellon Bank in Pittsburgh, Pennsylvania.

As described in the registration statement, the Company will enter into a series of restructuring transactions which will result in its conversion into a Delaware corporation to be named Kohlberg Capital Corporation prior to the completion of the offering.

Please direct any questions or comments regarding this filing to me at (617) 951-7760 or, in my absence, to Craig Marcus of this office at (617) 951-7802. Thank you for your attention in this matter.

Very truly yours,

/s/ Diane Fernandes

Diane Fernandes

cc: Dayl W. Pearson
Christopher Lacovara
Craig Marcus, Esq.
Michael Doherty, Esq.