

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

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**FORM 8-K/A**

(Amendment No. 1)

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): **January 12, 2010**

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**Kohlberg Capital Corporation**

(Exact name of registrant as specified in its charter)

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

**814-00735**  
(Commission File Number)

**20-5951150**  
(IRS Employer Identification No.)

**295 MADISON AVENUE  
NEW YORK, NY**  
(Address of principal executive offices)

**10017**  
(Zip Code)

Registrant's telephone number, including area code: **(212) 455-8300**

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(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))
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**Item 4.01. Changes in Registrant's Certifying Accountant.**

This Amendment No. 1 to Current Report on Form 8-K is filed solely to add as an exhibit correspondence received by the registrant on January 19, 2010 from the registrant's former public accountants regarding disclosure made under Item 4.01(a) of the registrant's initial Form 8-K filed with the SEC on January 19, 2010. Other than to the extent amended hereby, the disclosure contained in the initial Form 8-K remains unchanged.

A copy of the letter to the SEC from the registrant's former public accountants is attached hereto as Exhibit 16.1.

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

(d) Exhibits

<u>Exhibit No.</u>	<u>Document</u>
16.1	Letter dated January 19, 2010 from Deloitte & Touche LLP to the US Securities and Exchange Commission

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**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Amendment No. 1 to be signed on its behalf by the undersigned hereunto duly authorized.

**January 20, 2010**

(Date)

**Kohlberg Capital Corporation**

(Registrant)

/s/ Michael I. Wirth

Michael I. Wirth  
*Chief Financial Officer*

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**Exhibit Index to Amendment No. 1 to Current Report on Form 8-K**

Exhibit No.

Document

16.1

Letter dated January 19, 2010 from Deloitte & Touche LLP to the US Securities and Exchange Commission

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Deloitte & Touche LLP  
Two World Financial Center  
New York, NY 10281-1414  
USA  
Tel: +1 (212) 436-2000  
Fax: +1 (212) 436-5000  
www.deloitte.com

January 19, 2010

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Form 8-K of Kohlberg Capital Corporation (the "Company") dated January 19, 2010.

Except as noted in the next sentence, we agree with the statements made in Item 4.01 of the Form 8-K. We have no basis to agree or disagree with (i) the statements made in the second sentence of the first paragraph regarding the Company's discussion with the staff of the Securities and Exchange Commission and (ii) the statements made in the third sentence of the first paragraph and the second sentence of the sixth paragraph.

Very truly yours,

A handwritten signature in black ink that reads "Deloitte &amp; Touche LLP". The signature is written in a cursive, slightly stylized font.

cc: Dayl Pearson, Chief Executive Officer  
Michael Wirth, Chief Financial Officer  
Albert Pastino, Chairman of the Audit Committee of the Board of Directors

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