E V E R S H E D S S U T H E R L A N D Eversheds Sutherland (US) LLP 700 Sixth Street, NW, Suite 700

Washington, DC 20001-3980

D: +1 202.383.0218

F: +1 202.637.3593

cynthiakrus@ eversheds-sutherland.com

June 7, 2018

VIA EDGAR

Ashley Vroman-Lee, Esq. Chad D. Eskildsen Division of Investment Management U.S. Securities and Exchange Commission 100 F Street, N.E. Washington, DC 20549

OFS Capital Corporation - Registration Statement on Form N-2

Dear Ms. Vroman-Lee and Mr. Eskildsen:

Re:

On behalf of OFS Capital Corporation (the "*Company*"), set forth below are the Company's responses to the oral comments provided by the staff of the Division of Investment Management (the "*Staff*") of the Securities and Exchange Commission (the "*SEC*") that we received on June 7, 2018 regarding the Company's Registration Statement on Form N-2 (File No. 333-222419) filed on May 21, 2018 (the "*Registration Statement*"). The Staff's comments are set forth below and are followed by the Company's responses.

Accounting Comments:

1. As business development company holdings are typically restricted in their availability for resale, please ensure that the Company has included the information required by Regulation S-X Rule 12-12, footnote 8 in its schedule of investments.

Response: The Company acknowledges the Staff's comment and will include the information required by footnote 8 to Rule 12-12 of Regulation S-X on a forward-going basis.

* * * *

If you have any questions or additional comments concerning the foregoing, please contact me at (202) 383-0218 or Adam Park at (713) 470-6123.

Sincerely, /s/ Cynthia M. Krus Cynthia M. Krus

Eversheds Sutherland (US) LLP is part of a global legal practice, operating through various separate and distinct legal entities, under Eversheds Sutherland. For a full description of the structure and a list of offices, please visit www.eversheds-sutherland.com.

40618706.1