

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

Re: OFS Capital Corporation - Registration Statement on Form N-2

Dear Ms. Vroman-Lee and Mr. Eskildsen:

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.

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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