

August 17, 2018

VIA EDGAR

Alison White, Esq.
Division of Investment Management, Disclosure Review Office
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Solar Capital Ltd.
Revised Preliminary Proxy Statement on Schedule 14A
Filed on August 6, 2018 (File No. 814-00754)

Dear Ms. White:

On behalf of Solar Capital Ltd. (the “**Company**” or “**Solar**”), 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 “**Commission**”) to the Company on August 13, 2018 with respect to the Company’s revised preliminary proxy statement on Schedule 14A (File No. 814-00754), filed with the Commission on August 6, 2018 (the “**Proxy Statement**”). The Staff’s comments are set forth below and are followed by the Company’s responses.

1. **Comment:** *Please confirm supplementally that there were no non-audit fees billed by KPMG for services rendered to the Company and/or its affiliates in the last two (2) years.*

Response: The Company confirms to the Staff that, except for fees for tax services that have been separately disclosed, there were no other non-audit fees billed by KPMG for services rendered to the Company and/or its affiliates in the last two (2) years.

2. **Comment:** *In the discussion of Proposal 3, please clarify whether the Company intends to change its investment strategy at all if Proposal 3 is approved.*

Response: The Company has provided the above-referenced disclosure on page 35 of the Proxy Statement in response to the Staff’s comment.

3. **Comment:** *In the footnotes on Page 39, define the terms “facility” and “credit facility” either before or concurrent with the use of the terms.*

Response: The Company has revised the above-referenced disclosure on page 39 of the Proxy Statement in response to the Staff’s comment.

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If you have any questions or additional comments concerning the foregoing, please contact the undersigned at (202) 383-0815 or Steven B. Boehm at (202) 383-0176.

Sincerely,

/s/ Vlad M. Bulkin

Vlad M. Bulkin

cc: Richard Peteka / Solar Capital Ltd.
Steven B. Boehm / Eversheds Sutherland (US) LLP