FORM 8-K

Current Report Pursuant to Section 13 or 15(d) of
the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):
November 13, 2019

SUTTER ROCK CAPITAL CORP.

(Exact name of registrant as specified in its charter)

Maryland	**1-35156**	**27-4443543**
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

One Sansome Street
Suite 730
San Francisco, CA 94104
(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: **(650) 235-4769**

Check the appropriate box below if the Form 8-K 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))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class:	**Trading symbol:**	**Name of each exchange on which registered:**
Common Stock, par value $0.01 per share	SSSS	Nasdaq Capital Market

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

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

(a) Dismissal of independent registered public accounting firm

On November 13, 2019, the Board of Directors (the "Board") of Sutter Rock Capital Corp. (the "Company") dismissed Deloitte & Touche LLP ("Deloitte") as the Company's independent registered public accounting firm. The Board's decision to dismiss Deloitte was recommended by the Audit Committee of the Board (the "Audit Committee").

Deloitte served as the Company's independent registered public accounting firm for the fiscal years ended December 31, 2018 and 2017. The audit reports of Deloitte on the Company's financial statements as of and for the fiscal years ended December 31, 2018 and 2017 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2018 and 2017, and through November 13, 2019, there were no disagreements with Deloitte on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of Deloitte, would have caused it to make reference to the subject matter of such disagreements in connection with its reports, nor were there any "reportable events", as such term is described in Item 304(a)(1)(v) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

The Company provided Deloitte with a copy of this Form 8-K prior to its filing with the Securities and Exchange Commission (the "SEC") and requested that Deloitte provide the Company with a letter addressed to the SEC stating whether it agrees with the above statements. A copy of Deloitte's letter, dated November 18, 2019, is attached as Exhibit 16.1 to this Form 8-K.

(b) Engagement of new independent registered public accounting firm

On November 13, 2019, upon the recommendation of the Audit Committee, the Board approved the engagement of Marcum LLP ("Marcum") to serve as the Company's independent registered accounting firm to audit the Company's consolidated financial statements for the fiscal year ending December 31, 2019.

During the two most recent fiscal years and through November 14, 2019, the date of the engagement of Marcum, neither the Company nor any person on its behalf has consulted with Marcum with respect to either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's consolidated financial statements or (ii) any matter that was either the subject of a "disagreement" or a "reportable event" as such terms are described in Items 304(a)(1)(iv) or 304(a)(1)(v), respectively, of Regulation S-K promulgated under the Exchange Act.

Item 9.01   **Financial Statements and Exhibits.**

Exhibit No.	Description
16.1	Letter of Deloitte & Touche LLP

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: November 18, 2019   **SUTTER ROCK CAPITAL CORP.**

By: /s/ Allison Green
    Allison Green
    Chief Financial Officer, Treasurer and
    Corporate Secretary

Exhibit 16.1

November 18, 2019

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-7561

Dear Sirs/Madams:

We have read Item 4.01 of Sutter Rock Capital Corp.'s Form 8-K dated November 18, 2019, and have the following comments:

1. We agree with the statements made under Item 4.01(a) insofar as they relate to our Firm.

2. We have no basis on which to agree or disagree with the statements made under Item 4.01(b).

Yours truly,

/s/ Deloitte & Touche LLP

San Francisco, California