

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**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): March 11, 2021**

**Portman Ridge Finance 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.)

**650 Madison Avenue, 23rd Floor**  
**New York, New York**  
(Address of principal executive offices)

**10022**  
(Zip Code)

**(Registrant's telephone number, including area code): (212) 891-2880**

**Not Applicable**  
(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 (see General Instructions A.2. below):

- 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 Exchange Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
<b>Common Stock, par value \$0.01 per share</b>	<b>PTMN</b>	<b>The NASDAQ Global Select Market</b>
<b>6.125% Notes due 2022</b>	<b>KCAPL</b>	<b>The NASDAQ Global Select Market</b>

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

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 March 11, 2021, the Board of Directors (the “Board”) of Portman Ridge Finance Corporation (the “Company”) approved, based on the recommendation of the Company’s Audit Committee (the “Audit Committee”), the dismissal of KPMG LLP (“KPMG”) as the Company’s independent registered public accounting firm, effective immediately following the completion of its audit of the Company’s financial statements as of and for the year ended December 31, 2020 and the issuance of its report thereon on March 11, 2021.

The audit reports of KPMG on the Company’s consolidated financial statements as of and for the fiscal years ended December 31, 2020 and 2019 did not contain an adverse opinion or a disclaimer of opinion, and they were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2020 and 2019 and through March 11, 2021, there were no disagreements (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) with KPMG on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures which, if not resolved to the satisfaction of KPMG, would have caused KPMG to make reference to the subject matter of the disagreements in connection with its audit report, and there were no “reportable events” as that term is defined in Item 304(a)(1)(v) of Regulation S-K.

The Company has provided KPMG with a copy of the foregoing disclosures and has requested that KPMG furnish the Company with a letter addressed to the Securities and Exchange Commission stating whether KPMG agrees with the above statements. A copy of KPMG’s letter dated March 16, 2021 is filed as Exhibit 16.1 to this Form 8-K.

**(b) Engagement of new independent registered public accounting firm**

Based on the recommendation of the Audit Committee, the Board engaged Deloitte & Touche LLP (“Deloitte”) to serve as the Company’s independent registered public accounting firm, effective immediately upon the dismissal of KPMG as the Company’s independent registered public accounting firm.

During the fiscal years ended December 31, 2020 and 2019 and through March 11, 2021, neither the Company nor anyone on its behalf consulted with Deloitte regarding: (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 financial statements, and neither a written report nor oral advice was provided to the Company that Deloitte concluded was an important factor considered by the Company in reaching a decision as to the accounting, auditing or financial reporting issue; or (ii) any matter that was either the subject of a “disagreement” (as defined in Item 304(a)(1)(iv) of Regulation S-K and the related instructions to Item 304 of Regulation S-K) or a “reportable event” (as defined in Item 304(a)(1)(v) of Regulation S-K).

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

**(d) Exhibits:**

<u>Exhibit Number</u>	<u>Description</u>
16.1	<a href="#"><u>Letter furnished by KPMG LLP, dated March 16, 2021</u></a>

**SIGNATURES**

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

PORTMAN RIDGE FINANCE CORPORATION

By: /s/ Jason T. Roos

Name: Jason T. Roos

Title: Chief Financial Officer

Date: March 16, 2021



KPMG LLP  
345 Park Avenue  
New York, NY 10154-0102

March 16, 2021

Securities and Exchange Commission  
Washington, D.C. 20549

Ladies and Gentlemen:

We were previously the independent registered public accounting firm for Portman Ridge Finance Corporation (the "Company") and, under the date of March 11, 2021, we reported on the consolidated financial statements of the Company as of and for the years ended December 31, 2020 and 2019. On March 11, 2021, we were dismissed. We have read the Company's statements included under Item 4.01(a) of its Form 8-K dated March 16, 2021, and we agree with such statements, except that we are not in a position to agree or disagree with the Company's statement that the change was approved by the Board of Directors, based on the recommendation of the Audit Committee.

Very truly yours,

*KPMG LLP*

KPMG LLP, a Delaware limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.