

LMP CAPITAL & INCOME FUND INC.
Form 8-K
August 17, 2017

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): August 10, 2017

LMP Capital and Income Fund Inc.

(Exact name of registrant as specified in its charter)

Maryland
(State or other jurisdiction
of incorporation or organization)

811-21467
(Commission
File Number)

47-0936930
(I.R.S. Employer
Identification No.)

620 Eighth Avenue,
New York, NY **10018**
(Address of principal executive offices) **(Zip Code)**
(888) 777-0102

(Registrant's telephone number, including area code)

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

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) Resignation of independent registered public accounting firm

On August 14, 2017, KPMG LLP (KPMG) resigned as the independent registered public accounting firm for LMP Capital and Income Fund Inc. (the Fund) at the request of the Fund.

The reports of KPMG on the Fund's financial statements as of and for the two most recent fiscal years (ended November 30, 2016 and November 30, 2015) did not contain an adverse opinion or a disclaimer of opinion, and were not qualified or modified as to uncertainties, audit scope or accounting principles.

During the Fund's two most recent fiscal years (ended November 30, 2016 and November 30, 2015) and the subsequent interim period through August 14, 2017, there were no disagreements between the Fund and KPMG 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 KPMG, would have caused it to make reference to the subject matter of the disagreements in its reports on the financial statements of the Fund for such years.

During the Fund's two most recent fiscal years (ended November 30, 2016 and November 30, 2015) and the subsequent interim period through August 14, 2017, there were no reportable events (as defined in Item 304(a)(1)(v) of Regulation S-K under the Securities Exchange Act of 1934, as amended (the Exchange Act)).

The Fund has provided KPMG with a copy of the foregoing disclosures and has requested that KPMG furnish it with a letter addressed to the Securities and Exchange Commission stating whether it agrees with the statements made by the Fund set forth above. A copy of KPMG's letter dated August 16, 2017 is filed as Exhibit 16.1 to this Form 8-K.

(b) Engagement of new independent registered public accounting firm

On August 10, 2017, upon the recommendation of its Audit Committee, the Fund's Board of Directors approved the engagement of PricewaterhouseCoopers LLP (PwC) as the independent registered public accounting firm for the Fund for the fiscal year ending November 30, 2017, effective August 14, 2017. The selection of PwC does not reflect any disagreements with or dissatisfaction by the Fund or the Board of Directors with the performance of the Fund's prior independent registered public accounting firm, KPMG.

During the Fund's two most recent fiscal years (ended November 30, 2016 and November 30, 2015) and the subsequent interim period through August 14, 2017, neither the Fund, nor anyone on its behalf, consulted with PwC, on behalf of the Fund, regarding the application of accounting principles to a specified transaction (either completed or proposed), the type of audit opinion that might be rendered on the Fund's financial statements, or any matter that was either the subject of a disagreement, as defined in Item 304(a)(1)(iv) of Regulation S-K under the Exchange Act and the instructions thereto, or a reportable event, as defined in Item 304(a)(1)(v) of Regulation S-K under the Exchange Act.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

| Exhibit No. | Description |
|------------------------|--|
| 16.1 | Letter dated August 16, 2017 from KPMG LLP to the Securities and Exchange Commission confirming the disclosures contained in Item 4.01 of this Current Report on Form 8-K. |

SIGNATURES

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

Date: August 16, 2017

LMP Capital and Income Fund Inc.

/s/ George P. Hoyt

Name: George P. Hoyt

Title: Assistant Secretary

[Signature Page to Form 8-K]

EXHIBIT INDEX

The following exhibits are filed herewith:

| Exhibit | Exhibit Description |
|---------|--|
| 16.1 | Letter dated August 16, 2017 from KPMG LLP to the Securities and Exchange Commission confirming the disclosures contained in Item 4.01 of this Current Report on Form 8-K. |