

TORTOISE CAPITAL RESOURCES CORP  
Form 8-K  
May 15, 2007

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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 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): May 14, 2007

**Tortoise Capital Resources Corporation**  
(Exact Name of Registrant as Specified in Its Charter)

<b>Maryland</b> (State or Other Jurisdiction of Incorporation)	<b>1-33292</b> (Commission File Number)	<b>20-3431375</b> (IRS Employer Identification No.)
<b>10801 Mastin Blvd., Suite 222, Overland Park, KS</b> (Address of Principal Executive Offices)		<b>66210</b> (Zip Code)

**(913) 981-1020**  
(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:

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))

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**Item 8.01. Other Events.**

On May 14, 2007, Tortoise Capital Resources Corporation announced the declaration of its second quarter 2007 dividend of \$0.16 per common share. A copy of the press release is attached as Exhibit 99.1 to this Form 8-K.

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

(d) Exhibits.

99.1 Press Release dated May 14, 2007

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**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.

**TORTOISE CAPITAL RESOURCES CORPORATION**

Dated: May 15, 2007

By: /s/ Terry Matlack

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Terry Matlack  
Chief Financial Officer

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**Exhibit Index**

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated May 14, 2007