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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

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

Terry Matlack
Chief Financial Officer

Exhibit Index

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