

FORM 3

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

OMB APPROVAL
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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a)
of the Public Utility Holding Company Act of 1935 or Section 30(h) of the
Investment Company Act of 1940

1. Name and Address of Reporting Person * Cohen Realty Services, Inc.	2. Date of Event Requiring Statement (MM/DD/YYYY) 3/31/2010	3. Issuer Name and Ticker or Trading Symbol TORTOISE CAPITAL RESOURCES CORP [tto]
(Last) (First) (Middle) TWO NORTH LASALLE STREET, SUITE 800	4. Relationship of Reporting Person(s) to Issuer (Check all applicable) <input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input type="checkbox"/> Officer (give title below) <input checked="" type="checkbox"/> Other (specify below) / Affiliate to Inv Advisor	
(Street) CHICAGO, IL 60602	5. If Amendment, Date Original Filed (MM/DD/YYYY)	6. Individual or Joint/Group Filing (Check Applicable Line) <input type="checkbox"/> Form filed by One Reporting Person <input checked="" type="checkbox"/> Form filed by More than One Reporting Person
(City) (State) (Zip)		

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Shares	0	D	

Table II - Derivative Securities Beneficially Owned (e.g. , puts, calls, warrants, options, convertible securities)

1. Title of Derivate Security (Instr. 4)	2. Date Exercisable and Expiration Date (MM/DD/YYYY)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D) or Indirect (I) (Instr. 5)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares			

Explanation of Responses:

Remarks:

This Form 3 is filed on behalf of Cohen Realty Services, Inc., Cohen Financial, L.P., CFC Transactions, LLC, Cohen Financial Equities, LLC, MREM Cohen GP, LLC, and MREM Cohen LP, LLC.

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Cohen Realty Services, Inc. TWO NORTH LASALLE STREET				Affiliate to Inv Advisor

SUITE 800 CHICAGO, IL 60602				
Cohen Financial Equities LLC TWO NORTH LASALLE STREET				Affiliate to Inv Advisor
SUITE 800 CHICAGO, IL 60602				
Cohen Financial, L.P. TWO NORTH LASALLE STREET				Affiliate to Inv Advisor
SUITE 800 CHICAGO, IL 60602				
CFC Transactions, L.L.C. TWO NORTH LASALLE STREET				Affiliate to Inv Advisor
SUITE 800 CHICAGO, IL 60602				
MREM Cohen GP, LLC 4200 W. 115TH STREET SUITE 100 LEAWOOD, KS 66211				Affiliate to Inv Advisor
MREM Cohen LP, LLC 4200 W. 115TH STREET SUITE 100 LEAWOOD, KS 66211				Affiliate to Inv Advisor

Signatures

Manny A. Brown, on behalf of Cohen Realty Services, Inc., Cohen Financial, L.P., CFC Transactions, LLC

7/1/2010

** Signature of Reporting Person

Date

Kendra A. Steele, on behalf of Cohen Financial Equities, LLC

7/1/2010

** Signature of Reporting Person

Date

Ryan K. Anderson, on behalf of MREM Cohen GP, LLC, and MREM Cohen LP, LLC

7/1/2010

** Signature of Reporting Person

Date

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

* If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.