

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 12, 2008

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

Maryland
(State or Other Jurisdiction of
Incorporation)

1-33292
(Commission File Number)

20-3431375
(IRS Employer Identification No.)

10801 Mastin Blvd., Suite 222, Overland Park, KS
(Address of Principal Executive Offices)

66210
(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 12, 2008, Tortoise Capital Resources Corporation announced the declaration of its second quarter 2008 dividend of \$0.2625 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 12, 2008

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 13, 2008

By: /s/ Terry Matlack

Terry C. Matlack

Chief Financial Officer

Exhibit Index

Exhibit No.	Description
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99.1	Press Release dated May 12, 2008
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Tortoise Capital Resources Corp. Announces Distribution Increase

FOR IMMEDIATE RELEASE

OVERLAND PARK , Kan. – May 12, 2008 – The Board of Directors of Tortoise Capital Resources Corp. (NYSE: TTO), today declared the company’s second quarter 2008 distribution of \$0.2625 per share compared to \$0.25 in the previous quarter. The distribution will be paid on June 2, 2008 to stockholders of record on May 22, 2008. A portion of this distribution is expected to be treated as return of capital for income tax purposes, although the ultimate determination will not be made until determination of our earnings and profits after our year-end. Based on current financial information, this distribution is estimated to consist of 100 percent return of capital for book purposes.

“We are pleased to deliver on our expectation of a seven percent distribution rate based upon the initial \$15.00 offering price,” said Tortoise Capital Resources Corp. President, Ed Russell. “We are encouraged with the growing distributions from many of our portfolio companies.”

About Tortoise Capital Resources Corp.

Tortoise Capital Resources Corp. invests primarily in privately-held and micro-cap public companies operating in the midstream and downstream segments, and to a lesser extent the upstream segment of the U.S. energy infrastructure sector. Tortoise Capital Resources Corp. seeks to provide stockholders a high level of total return, with an emphasis on distributions and distribution growth.

About Tortoise Capital Advisors

Tortoise Capital Advisors, LLC is a pioneer in capital markets for master limited partnership (MLP) investment companies and a leader in closed-end funds and separately managed accounts focused on MLPs in the energy sector. As of April 30, 2008, the adviser had approximately \$2.8 billion of assets under management. For more information, visit our Web site at www.tortoiseadvisors.com.

Safe Harbor Statement

This press release shall not constitute an offer to sell or a solicitation to buy, nor shall there be any sale of these securities in any state or jurisdiction in which such offer or solicitation or sale would be unlawful prior to registration or qualification under the laws of such state or jurisdiction .

Contact information :

Tortoise Capital Advisors, LLC
Pam Kearney, Investor Relations, (866) 362-9331, pkearney@tortoiseadvisors.com