

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

FORM N-54A

NOTIFICATION OF ELECTION TO BE SUBJECT TO SECTIONS 55  
THROUGH 65 OF THE INVESTMENT COMPANY ACT OF 1940 FILED  
PURSUANT TO SECTION 54(a) OF THE ACT

The undersigned business development company hereby notifies the Securities and Exchange Commission that it elects, pursuant to the provisions of section 54(a) of the Investment Company Act of 1940 (the "Act"), to be subject to the provisions of sections 55 through 65 of the Act and, in connection with such notification of election, submits the following information:

Name: TORTOISE CAPITAL RESOURCES CORPORATION

Address of Principal Business Office: 10801 Mastin Boulevard, Suite 222,  
Overland Park, Kansas 66210

Telephone Number: (913) 981-1020

Name and address of agent for service of process: David J. Schulte  
Chief Executive Officer  
Tortoise Capital Resources Corporation  
10801 Mastin Boulevard, Suite 222  
Overland Park, Kansas 66210

Copies to: Steven F. Carman  
Blackwell Sanders Peper Martin LLP  
4801 Main Street, Suite 1000  
Kansas City, Missouri 64112

Check one of the following:

- [X] The company has filed a registration statement for a class of equity securities pursuant to section 12 of the Securities Exchange Act of 1934. Give the file number of the registration statement or, if the file number is unknown or has not yet been assigned, give the date on which the registration statement was filed: February 1, 2007
- [ ] The company is relying on rule 12g-2 under the Securities Exchange Act of 1934 in lieu of filing a registration statement for a class of equity securities under that Act.

The file number of the registration as an investment company pursuant to section 8(a) of the Act, if any, of the company: Not Applicable

The file number of the registration as an investment company pursuant to section 8(a) of the Act, if any, of any subsidiary of the company: Not Applicable

The undersigned company certifies that it is a closed-end company organized under the laws of Maryland and with its principal place of business in Kansas; that it will be operated for the purpose of making investments in securities described in section 55(a)(1) through (3) of the Investment Company Act of 1940; and that it will make available significant managerial assistance with respect to issuers of such securities to the extent required by the Act.

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Pursuant to the requirements of the Act, the undersigned company has caused this notification of election to be subject to sections 55 through 65 of the Investment Company Act of 1940 to be duly signed on its behalf in the city of Overland Park, Kansas on the 1st day of February, 2007.

TORTOISE CAPITAL RESOURCES CORPORATION

By /s/ David J. Schulte

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Name: David J. Schulte  
Title: Chief Executive Officer

Attest: /s/ Terry C. Matlack

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Name: Terry C. Matlack  
Title: Chief Financial Officer