

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

FORM 8-A

FOR REGISTRATION OF CERTAIN CLASSES OF SECURITIES  
PURSUANT TO SECTION 12(b) OR (g) OF THE  
SECURITIES EXCHANGE ACT OF 1934

TORTOISE CAPITAL RESOURCES CORPORATION  
(Exact name of registrant as specified in its charter)

Maryland 20-3431375  
(State of incorporation or organization) (I.R.S. Employer Identification No.)

10801 Mastin Boulevard, Suite 222, Overland Park, Kansas 66210  
(Address of principal executive offices) (Zip Code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered	Name of each exchange on which each class is to be registered
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Common Stock, \$0.001 Par Value	New York Stock Exchange
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If this form relates to the registration of a class of securities pursuant to Section 12(b) of the Exchange Act and is effective pursuant to General Instruction A(c), check the following box.

If this form relates to the registration of a class of securities pursuant to Section 12(g) of the Exchange Act and is effective pursuant to General Instruction A(d), check the following box.

Securities Act registration statement file number to which this form relates:  
333-136923

Securities to be registered pursuant to Section 12(g) of the Act: Not Applicable

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INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 1. Description of Registrant's Securities to be Registered.

The description of the Registrant's Common Stock, \$0.001 par value per share, registered hereunder is incorporated by reference from the description of the Registrant's Common Stock set forth under the caption "Description of Capital Stock - Common Shares" in the prospectus included in the Registration

Statement on Form N-2 (Registration No. 333-136923) filed by the Registrant with the Securities and Exchange Commission (the "Registration Statement"). The description contained under such caption in the final prospectus subsequently filed by the Registrant pursuant to Rule 497 under the Securities Act of 1933, as amended, is also incorporated by reference.

**Item 2. Exhibits.**

- a.1. Articles of Incorporation\*
- a.2. Articles Supplementary\*
- b. Bylaws\*
- d. Form of Stock Certificate\*
- e. Dividend Reinvestment Plan\*
- k.4. Registration Rights Agreements with Merrill Lynch & Co.; Merrill, Lynch, Pierce, Fenner & Smith Incorporated, and Stifel, Nicolaus & Company, Incorporated\*

\* Incorporated by reference herein to the identically numbered exhibit to the Registration Statement.

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**SIGNATURE**

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereto duly authorized.

TORTOISE CAPITAL RESOURCES CORPORATION

By: /s/ David J. Schulte

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David J. Schulte  
Chief Executive Officer

Date: February 1, 2007

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