

TORTOISE CAPITAL RESOURCES CORP  
Form 8-K  
January 11, 2008

**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): January 10, 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))

**Item 8.01. Other Events.**

On January 10, 2008, Tortoise Capital Resources Corporation announced the characterization of the 2007 dividends paid to stockholders. 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 January 10,  
2008

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**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: January 11, 2008 By: /s/ Terry Matlack  
Terry Matlack  
Chief Financial Officer

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**Exhibit Index**

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press Release dated January 10, 2008