



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2012

Via E-mail

Terry C. Matlack  
Chief Financial Officer  
Tortoise Capital Resources Corporation  
11550 Ash Street, Suite 300  
Leawood, Kansas 66211

**Re: Tortoise Capital Resources Corporation  
Form 10-K for Fiscal Year Ended November 30, 2011  
Filed February 13, 2012  
File No. 001-33292**

Dear Mr. Matlack:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cicely LaMothe

Cicely LaMothe  
Senior Assistant Chief Accountant