

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): April 18, 2011

**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.)

**11550 Ash Street, Suite 300, Leawood, KS**  
(Address of Principal Executive Offices)

**66211**  
(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 2.01. Completion of Acquisition or Disposition of Assets.**

As previously announced in a report on Form 8-K filed on March 10, 2011, on March 6, 2011, International Resource Partners LP (“IRP”), a private portfolio company of Tortoise Capital Resources Corporation (the “Company”), entered into a definitive agreement (the “Agreement”) with James River Coal Company (“JRCC”) to sell IRP’s partnership interests to JRCC. The Company, along with other limited partners of IRP, were also signatories to the Agreement.

On April 18, 2011, the Company announced that JRCC completed its acquisition of IRP.

The Company received \$31.6 million in cash which is subject to a final working capital adjustment. An additional \$2.1 million was placed in escrow pursuant to the terms of the Agreement. Proceeds from the escrow account will be released upon satisfaction of certain post closing obligations or the expiration of certain time periods.

A copy of the press release announcing the closing of the transaction 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 April 18, 2011

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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**

Date: April 21, 2011

By: /s/ Terry Matlack

Name: Terry C. Matlack

Title: Chief Financial Officer

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Exhibit Index

Exhibit No.	Description
99.1	Press Release dated April 18, 2011

## **Tortoise Capital Resources Corp. Announces Closing of International Resource Partners LP Sale**

LEAWOOD, Kan.--April 18, 2011--(BUSINESS WIRE)-- Tortoise Capital Resources Corp. (NYSE: TTO) today announced that James River Coal Company completed its acquisition of International Resource Partners, LP.

TTO received \$31.6 million in cash which is subject to a final working capital adjustment. An additional \$2.1 million was placed in escrow pursuant to the terms of the agreement. Proceeds from the escrow account will be released upon satisfaction of certain post closing obligations or the expiration of certain time periods.

TTO anticipates investing the proceeds of the sale of IRP in publicly traded MLPs and cash equivalents, pending being deployed in new qualifying investments and subject to limitations on publicly traded investments in the BDC structure. TTO anticipates paying a distribution of not less than \$0.10 per share, per quarter, for the remainder of fiscal 2011. In order to sustain this distribution level for 2011, TTO may elect to include a small portion of the proceeds from the IRP sale, depending on the operating performance of selected portfolio companies and their ability to return to near historic distribution levels.

### **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 March 31, 2011, the adviser had approximately \$6.6 billion of assets under management. For more information, visit our website at [www.tortoiseadvisors.com](http://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.

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