

TORTOISE CAPITAL RESOURCES CORP  
Form 40-17G/A  
June 30, 2008

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**VIA EDGAR**

United States Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-0505

RE: Tortoise Capital Resources Corporation (File No. 814-00737)

To the Commission:

Tortoise Capital Resources Corporation (the "Company"), in accordance with Rule 17g-1 under the Investment Company Act of 1940, as amended (the "1940 Act"), hereby provides the following in connection with the Company's fidelity bond for the 2008-2009 year:

1. A copy of the bond coverage for the Company (the "Bond") (attached as EX99.1).
2. A copy of the Board meeting resolutions of the Company, which were adopted by the Board, and a majority of the members thereof who are not "interested persons" (as defined in the 1940 Act) of the Company (attached as EX99.2).
3. A copy of the Name of Assured Endorsement agreeing that the name of assured in the declarations is amended to reflect the Company's new address (attached as EX99.3).

The premium for the Bond was paid for the policy period from February 25, 2008 to February 25, 2009.

Please contact the undersigned at 913-981-1020 if you have any questions concerning this filing.

**Tortoise Capital Resources Corporation**

Date: June 30, 2008

By: /s/ Terry Matlack  
Terry Matlack  
Chief Financial Officer

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