

TORTOISE CAPITAL RESOURCES CORP
 Form 3
 July 01, 2010

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934,
 Section 17(a) of the Public Utility Holding Company Act of 1935 or Section
 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â Cohen Realty Services, Inc.		(Month/Day/Year)	TORTOISE CAPITAL RESOURCES CORP [tto]	
(Last)	(First)	(Middle)	03/31/2010	
TWO NORTH LASALLE STREET, Â SUITE 800			4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
(Street)			(Check all applicable)	
CHICAGO, Â IL Â 60602			<input type="checkbox"/> Director	<input type="checkbox"/> 10% Owner
(City)			<input type="checkbox"/> Officer	<input checked="" type="checkbox"/> Other
(State)			(give title below) (specify below)	
(Zip)			Affiliate to Inv Advisor	
			6. Individual or Joint/Group Filing(Check Applicable Line)	
			<input type="checkbox"/> Form filed by One Reporting Person	
			<input checked="" type="checkbox"/> Form filed by More than One Reporting Person	

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Shares	0	D	Â

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

SEC 1473 (7-02)

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) Title	4. Conversion or Exercise Price of Derivative Security	5. Ownership Form of Derivative Security: Direct (D)	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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Date Exercisable	Expiration Date	Amount or Number of Shares	or Indirect (I) (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Cohen Realty Services, Inc. TWO NORTH LASALLE STREET SUITE 800 CHICAGO, IL 60602	^	^	^	Affiliate to Inv Advisor
Cohen Financial Equities LLC TWO NORTH LASALLE STREET SUITE 800 CHICAGO, IL 60602	^	^	^	Affiliate to Inv Advisor
Cohen Financial, L.P. TWO NORTH LASALLE STREET SUITE 800 CHICAGO, IL 60602	^	^	^	Affiliate to Inv Advisor
CFC Transactions, L.L.C. TWO NORTH LASALLE STREET SUITE 800 CHICAGO, IL 60602	^	^	^	Affiliate to Inv Advisor
MREM Cohen GP, LLC 4200 W. 115TH STREET SUITE 100 LEAWOOD, KS 66211	^	^	^	Affiliate to Inv Advisor
MREM Cohen LP, LLC 4200 W. 115TH STREET SUITE 100 LEAWOOD, KS 66211	^	^	^	Affiliate to Inv Advisor

Signatures

Manny A. Brown, on behalf of Cohen Realty Services, Inc., Cohen Financial, L.P., CFC Transactions, LLC

07/01/2010

**Signature of Reporting Person

Date

Kendra A. Steele, on behalf of Cohen Financial Equities, LLC

07/01/2010

**Signature of Reporting Person

Date

Ryan K. Anderson, on behalf of MREM Cohen GP, LLC, and MREM Cohen LP, LLC

07/01/2010

**Signature of Reporting Person

Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Â

Remarks:

This Form 3 is filed on behalf of Cohen Realty Services, Inc., Cohen Financial, L.P., CFC Transa

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.