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NYSE Group, Inc. 120 Broad Street
New York, New York 10005
P 212.656.5026 | F 212.656.5893
pm-adho@nyse.com

1-33292

January 22, 2007

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, TORTOISE CAPITAL RESOURCES CORPORATION, Common Stock, \$0.001 Par Value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 22, 2007. Tentative listing date – Not yet determined.

Sincerely,

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