

Resource Capital Corp.  
Form 8-K  
March 24, 2011

**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): March 24, 2011

**Resource Capital Corp.**

(Exact name of registrant as specified in its charter)

**Maryland**  
(State or other jurisdiction

of incorporation)

**1-32733**  
(Commission

File Number)

**20-2287134**  
(IRS Employer

Identification No.)

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712 Fifth Avenue, 12<sup>th</sup> Floor

New York, NY

10019

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: 215-546-5005

(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))

**Item 8.01 Other Events.**

The registrant has updated its discussion of certain federal income tax consequences of its qualification as a real estate investment trust. The full text of the updated discussion is attached to this report as Exhibit 99.1.

**Item 9.01 Financial Statements and Exhibits**

(d) The following exhibit is included with this report:

<b>Exhibit No.</b>	<b>Exhibit Description</b>
99.1	Federal Income Tax Consequences of our Qualification as a REIT.

**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.

Resource Capital Corp.

Dated: March 24, 2011

By: /s/ David J. Bryant  
David J. Bryant  
Chief Financial Officer