

Resource Capital Corp.  
Form 8-K  
May 09, 2006

**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): **May 8, 2006**  
**Resource Capital Corp.**  
(Exact name of registrant as specified in its chapter)

**Maryland**  
(State or other jurisdiction  
of incorporation)

**1-32733**  
(Commission  
File Number)

**20-2287134**  
(IRS Employer  
Identification No.)

**712 Fifth Avenue, 10<sup>th</sup> Floor**  
**New York, NY**  
(Address of principal executive  
offices)

**10019**  
(Zip Code)

Registrant's telephone number, including area code: **212-974-1708**  
(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 2.02 Results of Operations and Financial Condition.**

On May 8, 2006, Resource Capital Corp. (the "Company") issued an earnings release announcing its financial results for the first quarter ended March 31, 2006. A copy of the earnings release is included as Exhibit 99.1 and is incorporated herein by reference.

**ITEM 9.01 Financial Statement and Exhibits.**

	(c) Exhibits
99.1	Press Release dated May 8, 2006

**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, thereunto duly authorized.

Thomas C. Elliott

Date: May 8, 2006

/s/ Thomas C. Elliott  
Thomas C. Elliott  
Chief Financial Officer