

Resource Capital Corp.
Form 4
February 15, 2006

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0287
Expires: January 31, 2005
Estimated average burden hours per response... 0.5

Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN 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 *
COOPERMAN LEON G

2. Issuer Name and Ticker or Trading Symbol
Resource Capital Corp. [RSO]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Date of Earliest Transaction (Month/Day/Year)

____ Director 10% Owner
____ Officer (give title below) ____ Other (specify below)

88 PINE STREET, WALL ST
PLAZA 31ST FLOOR

02/07/2006

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

NEW YORK, NY 10005

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
			Code	V	Amount	(A) or (D)	Price		
Common Stock	02/07/2006		P		100,000	A	\$ 14.5	2,166,667 ⁽⁴⁾ I	As Trustee of a Charitable Trust
Common Stock	02/07/2006		P		9,500	A	\$ 14	2,176,167 ⁽¹⁾ I	As controlling Partner of Investment Limited Partnership
Common Stock	02/07/2006		P		5,300	A	\$ 14	2,181,467 ⁽²⁾ I	As investment

Common Stock	02/08/2006	P	21,200	A	\$ 14	2,202,667 ⁽³⁾	I	adviser to Managed accounts As an investment adviser to Omega Overseas, Ltd.
Common Stock	02/08/2006	P	16,800	A	\$ 14	2,219,467 ⁽²⁾	I	As Investment Adviser to Managed Accounts

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

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.

SEC 1474
(9-02)

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
COOPERMAN LEON G 88 PINE STREET WALL ST PLAZA 31ST FLOOR NEW YORK, NY 10005		X		

Signatures

Alan M. Stark as attorney in fact for Leon G. Cooperman, Power of Attorney on file

02/15/2006

__Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(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).

(1) Mr. Cooperman controls the Shares as as the controlling Partner of Investment Limited Partnerships, Accordingly, he is deemed to indirectly beneficially own the Shares. Mr.Cooperman disclaims beneficial ownership of all the Shares except to the limited extent that he may have some pecuniary interest therein.

(2) Mr. Cooperman controls the Shares as as the controlling Partner of Managed Accounts. Accordingly, he is deemed to indirectly beneficially own the Shares. Mr.Cooperman disclaims beneficial ownership of all the Shares except to the limited extent that he may have some pecuniary interest therein

(3) Mr. Cooperman controls the Shares as as the controlling investment adviser to Omega Overseas, Ltd., Accordingly, he is deemed to indirectly beneficially own the Shares. Mr.Cooperman disclaims beneficial ownership of all the Shares except to the limited extent that he may have some pecuniary interest therein

(4) Mr. Cooperman controls the Shares as as a Trustee of the Leon and Toby Cooperman Foundation, a charitable trust. Accordingly, he is deemed to indirectly beneficially own the Shares. Mr.Cooperman disclaims beneficial ownership of all the Shares.

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.