```
resource name     # specification part
    import clauses
    operation and type declarations
body name(formals)   # body
    variable and other local declarations
    initialization code
    procedures and processes
    finalization code
end name
```

```
rcap := create name(actuals)
```

```
vmcap := create vm() on machine
```

```
resource silly()
  write("Hello world.")
  final
    write("Goodbye world.")
  end
end
```

SR: resources and create statements.