

Preliminary Statement Regarding 2013 Beneficiary Tax Information

ResCap Liquidating Trust ("the Trust") is planning to file its 2013 Federal income tax return on September 15, 2014. The Trust anticipates that it will have a taxable loss for the period from December 17, 2013, through year end.

The Trust will provide annual Federal income tax information to unitholders. This information for 2013 will be posted to the Trust website at www.Rescapliquidatingtrust.com by September 15, 2014. Unitholders may direct questions regarding this information to Jill.Horner@rescapestate.com, which will be answered if appropriate to do so. However, the Trust does not provide tax advice to unitholders and encourages unitholders to consult their own tax advisors.