

**First Correction and Amendment
(Effective as of January 1, 2019)
to
ResCap Liquidating Trust
Amended and Restated
Incentive Plan for Members of the Liquidating Trust Board
(Effective January 1, 2016)**

The Liquidating Trust Board of the ResCap Liquidating Trust having taken all required action in accordance with Article 9 of the ResCap Liquidating Trust Amended and Restated Incentive Plan for Members of the Liquidating Trust Board (the "Plan"), this First Correction and Amendment to the Plan corrects and amends the Plan as follows:

Section 2.3 of the Plan is hereby corrected and amended as follows:

The last row of the table appearing therein and beginning "\$15.50" is deleted.

The paragraph immediately following such table is hereby corrected, amended and restated in its entirety to read as follows:

Additional Payment Thresholds are set at Per Unit Cumulative Distributions of \$15.50 and at each additional \$.50 thereafter (e.g., \$16.00, \$16.50 and \$17.00). The incremental addition to the Cumulative Incentive Compensation Amount for attaining each such Payment Threshold is 3% of the incremental aggregate distribution from the previous Payment Threshold. if the new Payment Threshold is met before January 1, 2019 and 2.5% if the new Payment Threshold is met after December 31, 2018.

Section 4.7 of the Plan is hereby is amended by adding a second paragraph to read as follows:

A Member who is not a member of the Board on December 31, 2018 shall not receive any share of the Second Excess Portion. For these purposes, "Second Excess Portion" means the amount of an Incentive Payment payable for a specified Payment Threshold under the Plan in excess of the amount of the Incentive Payment under the Plan as in effect prior to January 1, 2019.

This First Correction and Amendment shall become effective as of January 1, 2019.

Other than as aforesaid, the Plan shall remain unchanged and in full force and effect.