Form **8937**

(December 2011)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part Reporting	lssuer						
1 Issuer's name				2 Issuer's employer identification number (EIN)			
RESOURCE CAPITAL COR	RP.	20-2287134					
3 Name of contact for add		4 Telephon	e No. of contact	5 Email address of contact			
PURVI KAMDAR			212-506-3893	PKAMDAR@RESOURCEAMERICA.COM			
6 Number and street (or F	O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, state, and Zip code of contact			
	Titler at 12 com.						
712 5TH AVENUE, 12TH FL 8 Date of action	OOR	NEW YORK, NY 10019					
o Date of action		9 Class	sification and description				
SEE ATTACHED		COMMO	N STOCK - NONDIVIDEND DIST	DIRLITION			
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)			
			,				
SEE ATTACHED			RSO				
				ck of form for additional questions.			
				ainst which shareholders' ownership is measured for			
			R 31, 2016, RESOURCE CAPITAL				
				FIED AS NONDIVIDEND DISTRIBUTIONS.			
				IT AND ACCUMULATED EARNINGS AND PROFITS;			
THEREFORE THE EXCESS	SIS A RETURN OF	CAPITAL TO	THE SHAREHOLDERS.				
SEE ATTACHED FOR DAT	ES OF THE ODGAN	IIZATIONAL A	ACTIONS				
SEL ATTACHED TOR DAT	L3 OF THE ORGAN	IIZA HONAL A	ACTIONS.				
				the hands of a U.S. taxpayer as an adjustment per			
share or as a percenta	ige of old basis ► <u>SI</u>	EE ATTACHE	D.				
				such as the market values of securities and the			
				RENCE BETWEEN TOTAL CASH DISTRIBUTIONS			
·				S AND PROFITS. BECAUSE THE CASH			
DISTRIBUTIONS EXCEEDED THE ISSUER'S CURRENT AND ACCUMULATED EARNINGS AND PROFITS, THE DIFFERENCE IS A RETURN OF							
CAPITAL TO EACH SHARE	HOLDER.						

Form 89	37 (Rev	v. 12-2011)			Page 2		
Part	П	Organizational Action (continu	ied)				
		applicable Internal Revenue Code sec	ction(s) and subsection(s) upon w	hich the tax treatment is based	I ▶ ,		
IRC SE	CTIO	V 301(C)(2).					
-							
	_						
18 C	an an	y resulting loss be recognized?► NO	DESILITING LOSS MAY BE DE	COCNIZED			
.0	an an	y resulting 1005 be recognized:	RESULTING LUSS WAT BE RE	COGNIZED.			
-							
-							
		any other information necessary to im-		the reportable tax year			
THE OR	RGAN	IZATIONAL ACTION IS REPORTABL	E FOR TAX YEAR 2016.				
-							
		<u> </u>					
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-							
-							
	Unde belief	r penalties of perjury, I declare that I have to the true, correct, and complete. Declaration	examined this return, including accor on of preparer (other than officer) is ba	npanying schedules and statement ased on all information of which pre	s, and to the best of my knowledge and parer has any knowledge.		
Sign		(1) - top	5		de		
Here		Main 1864	1		122/2012		
	Signa	Signature ▶					
		DAVID DOVING		in the second			
	Print	your name ► DAVID BRYANT Print/Type preparer's name	Preparer's signature	Title ► CFO Date	Obert D # PTIN		
Paid		Transity preparer smalle	Tropara a signature	Date	Check I If I		
Prepa		Final and a			self-employed		
Use C	nly	Firm's name			Firm's EIN ▶		
Send Fo	orm 90	Firm's address ► 37 (including accompanying statemer	its) to: Department of the Treasur	v Internal Revenue Service O	Phone no.		
		wishering accompanying statement	Dopor a north or and measu	J, Or ide riotorial Oct viole, O	950., 01042010004		

RESOURCE CAPITAL CORP. EIN: 20-2287134 ATTACHMENT TO FORM 8937

PART I, ITEM 8:

SECURITY DESCRIPTION

Resource Capital Corp. Common Stock

DATES OF ACTION

4/28/2016, 7/28/2016, 10/28/2016, 1/27/2017

PART I, ITEM 10:

CUSIP NUMBER

76120W708 76120W807

PART II, ITEM 15

SECURITY DESCRIPTION	DATE	REDUCTION IN BASIS PER SHARE
Resource Capital Corp. Common Stock	4/28/2016	\$ 0.168
Resource Capital Corp. Common Stock	7/28/2016	\$ 0.168
Resource Capital Corp. Common Stock	10/28/2016	\$ 0.168
Resource Capital Corp. Common Stock	1/27/2017	\$ 0.020