Form **8937**

(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part Reporting	ssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
RESOURCE CAPITAL COR	P.			20-2287134
		4 Telephone No. of contact		5 Email address of contact
ANDREW CARR			212-705-5043	IR@RESOURCECAPITALCORP.COM
6 Number and street (or P	.O. box if mail is not	delivered to s	treet address) of contact	7 City, town, or post office, state, and ZIP code of contact
712 5TH AVENUE, 12TH FL	.OOR	00		NEW YORK, NY 10019
8 Date of action		9 Class	ification and description	
SEE ATTACHED	u	COMMO	N STOCK - NONDIVIDEND DISTR	IBUTION
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED			RSO	
				ck of form for additional questions.
_				nst which shareholders' ownership is measured for
the action ► DURING	THE YEAR ENDE	DECEMBER	R 31, 2017, RESOURCE CAPITAL	CORP. ("RCC") MADE CASH DISTRIBUTIONS TO
HOLDERS OF ITS COMMO	N SHARES THAT A	RE CLASSIF	IED AS NONDIVIDEND DISTRIBU	ITIONS. THE TOTAL CASH DISTRIBUTIONS FOR
THE TAX YEAR 2017 EXCE	EDED RCC'S CUR	RENT AND A	CCUMULATED EARNINGS AND	PROFITS; THEREFORE THE EXCESS IS A RETURN
OF CAPITAL TO THE SHAP	REHOLDERS.			
SEE ATTACHED FOR DAT	ES OF THE ORGAN	IIZATIONAL /	ACTIONS.	
15 Describe the quantitat share or as a percenta				he hands of a U.S. taxpayer as an adjustment per
valuation dates ► <u>THE</u>	REDUCTION IN TA	XX BASIS WA	S CALCULATED BY THE DIFFE	such as the market values of securities and the RENCE BETWEEN TOTAL CASH DISTRIBUTIONS
FOR THE TAX YEAR 2017	LESS THE ISSUER'	S CURRENT	AND ACCUMULATED EARNING	S AND PROFITS. BECAUSE THE CASH
DISTRIBUTIONS EXCEEDE	D THE ISSUER'S C	URRENT AN	D ACCUMULATED EARNINGS A	ND PROFITS, THE DIFFERENCE IS A RETURN OF
CAPITAL TO EACH SHARE	HOLDER.			
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RESOURCE CAPITAL CORP. EIN: 20-2287134 ATTACHMENT TO FORM 8937

PART I, ITEM 8:

SECURITY DESCRIPTION

Resource Capital Corp. Common Stock

<u>DATES OF ACTION</u> 4/27/2017, 7/28/2017, 10/27/2017, 1/26/2018

PART I, ITEM 10:

CUSIP NUMBER 76120W708

76120W708

PART II, ITEM 15

<u>DATE</u> <u>REDUCTION IN BASIS PER SHARE</u>		
4/27/2017	\$ 0.050	
7/28/2017	\$ 0.050	
10/27/2017	\$ 0.050	
1/26/2018	\$ 0.050	
	4/27/2017 7/28/2017 10/27/2017	4/27/2017 \$ 0.050 7/28/2017 \$ 0.050 10/27/2017 \$ 0.050