

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 8-K

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): April 30, 2013

WMI LIQUIDATING TRUST

(Exact name of registrant as specified in its charter)

Commission File Number: 000-54922

WASHINGTON
(State or other jurisdiction of
incorporation)

45-6794330
(IRS Employer
Identification No.)

1201 THIRD AVENUE, SUITE 3000
SEATTLE, WASHINGTON 98101
(Address of principal executive offices, including zip code)

(206) 432-8887
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 **Other Events**

Quarterly Summary Report



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On April 30, 2013, WMI Liquidating Trust (the “Trust”), as successor-in-interest to Washington Mutual, Inc. (“WMI”) and WMI’s wholly-owned subsidiary, WMI Investment Corp. (collectively with WMI, the “Debtors”), filed the Trust’s Quarterly Summary Report for the period January 1, 2013 to March 31, 2013 (the “Quarterly Summary Report”) with the United States Bankruptcy Court for the District of Delaware (the “Court”) (Case Number 08-12229 (MFW)). The Quarterly Summary Report is attached hereto as Exhibit 99.1 and is incorporated herein by reference. The Quarterly Summary Report will be made available electronically on the internet website of the Trust at wmitrust.com.

Distribution to Certain Trust Beneficiaries

As further discussed in the Quarterly Summary Report, the Trust intends to make a distribution on or about May 1, 2013 of approximately \$22 million (the “Distribution”) to certain beneficiaries of the Trust in a manner consistent with the Seventh Amended Joint Plan of Affiliated Debtors Pursuant to Chapter 11 of the United States Bankruptcy Code, as modified by the Modification of Seventh Amended Plan dated January 9, 2012, the Second Modification of Seventh Amended Plan dated January 12, 2012, and the Third Modification of Seventh Amended Plan dated February 16, 2012 (the “Plan”). In accordance with the priority of payments described in Exhibit H to the Plan, the Distribution will be allocated solely to claimants in “Tranche 3”.

The Distribution is possible as a result of the Trust receiving cash from WMI Holdings Corp. in connection with an ordinary course payment of interest and a partial redemption of the First Lien Notes (as defined in the Plan), as well as release of cash for amounts previously reserved for distribution to non-releasing claimants.

Cautionary Statement Regarding Financial and Operating Data

The financial and operating data set forth in the Quarterly Summary Report was prepared solely for the purpose of complying with the quarterly operating guidelines as described in the Chapter 11 Trustee Handbook, United States Department of Justice, May 2004 in accordance with 28 U.S.C §1746(2). The Quarterly Summary Report is limited in scope, covers only a limited time period, and is not intended to serve as a basis for investment in any security of any issuer. The Quarterly Summary Report was prepared in accordance with liquidation basis accounting but was not audited or reviewed by an independent accountant, and is subject to future adjustment and reconciliation. Given its limited scope, the Quarterly Summary Report does not include all adjustments and notes that would be required to report in accordance with Generally Accepted Accounting Principles. Results set forth in the Quarterly Summary Report should not be viewed as indicative of future results.

Cautionary Statement Regarding Forward-Looking Statements

The exhibit hereto may contain certain estimates, statements of belief and assumptions that may be deemed to be “forward-looking statements” within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended, and/or covered by the “Bespeaks Caution” doctrine applied by the courts under the antifraud provisions of the federal securities laws. Such forward-looking statements are based on current plans, expectations, estimates and beliefs about the value of the assets of the Trust. Words such as “anticipates,” “expects,” “intends,” “plans,” “believes,” “seeks,” “estimates” or variations of such words and similar expressions are intended to identify such forward-looking statements. These statements are not guarantees of future payments to holders of beneficial interests in the Trust (“Liquidating Trust Interests”) and are subject to risks and uncertainties that are difficult to predict. These risks include, among other factors: (i) the Trust’s ability to obtain Court approval with respect to motions in the Debtors’ chapter 11 proceedings prosecuted by the Trust from time to time; (ii) the Trust’s ability to resolve disputed claims; (iii) risks associated with any litigation and other claims that might be brought against the Debtors

or by or against the Trust in the future during the anticipated initial three year term of the Trust (which term may be extended for up to three more years or a maximum of six years, subject to certain limited exceptions, with the approval of the Court); and (iv) there is no liquidity for the Liquidating Trust Interests issued by the Trust, which are non-certificated and non-transferable other than by will, intestate succession or operation of law.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
EX-99.1	Quarterly Summary Report for the period January 1, 2013 to March 31, 2013, filed with the United States Bankruptcy Court for the District of Delaware by WMI Liquidating Trust as Successor-in-Interest to Washington Mutual, Inc. and WMI Investment Corp.

Signature(s)

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

WMI LIQUIDATING TRUST

Date: April 30, 2013

By: /s/ John Maciel

John Maciel
Chief Financial Officer,
WMI Liquidating Trust