This letter shows tax treatment only for dividends received by holders of the Remarketed Preferred Stock (“RP”)

**RP Shares – Series D and E**

The percentage of each dividend which qualifies for the dividends received deduction allowed to certain corporate shareholders is **100%**.

The percentage of each dividend that is qualified dividend income to individual shareholders is **100%**.

**IRS Circular 230 Disclosure:** Any information contained in this communication (including any attachments) is not intended to be used, and cannot be used, to avoid penalties imposed under the U.S. Internal Revenue Code.