2015 Tax Information  
MRP Shares Only

This letter shows tax treatment only for dividends received by holders of the Floating Rate Mandatory Redeemable Preferred Shares (MRP Shares).

MRP Shares – Series A, B, C and D

The percentage of each dividend payment that is ordinary income is 49.73%. The percentage of each ordinary income dividend which qualifies for the dividends received deduction allowed to certain corporate shareholders is 70.0%. The percentage of each ordinary income dividend that is qualified dividend income to individual shareholders is 77.6%.

The percentage of each dividend payment that is long term capital gains is 50.27%.

Form 1099-DIV for the calendar year 2015 includes the dividend paid in January 2016 because this dividend is treated for tax purposes as having been paid in 2015.

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.