2014 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 **59.77%**. The percentage of each ordinary income dividend which qualifies for the dividends received deduction allowed to certain corporate shareholders is **56.8%**. The percentage of each ordinary income dividend that is qualified dividend income to individual shareholders is **74.3%**.

The percentage of each dividend payment that is long term capital gains is **40.23%**.

Form 1099-DIV for the calendar year 2014 includes the dividend paid in January 2015 because this dividend is treated for tax purposes as having been paid in 2014.

*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.*