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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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Name, address, and ZIP code of RIC or REIT	OMB No. 1545-0145 2008 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2008, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning _____, 2008, and ending _____, 20____
Identification number of RIC or REIT	1a Total undistributed long-term capital gains	Copy A Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identifying number	1b Unrecaptured section 1250 gain	
Shareholder's name, address, and ZIP code	1c Section 1202 gain	1d Collectibles (28%) gain
	2 Tax paid by the RIC or REIT on the box 1a gains	
		For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.

Form **2439**

Cat. No. 11858E

Department of the Treasury - Internal Revenue Service