

The Depository Trust Company

IMPORTANT

B#: 2955-08
DATE: February 7, 2008
TO: All Participants
CATEGORY: Dividends
FROM: Donna Ruggiero, Tax Reporting Services
ATTENTION: Managing Partner / Officer, Cashier, Dividend Mgr., Tax Mgr.
SUBJECT: **Notice To Shareholders Of Undistributed Long Term
Capital Gains (Form # 2439)
Massmutual Participation Investors
CUSIP: 576299101**

The following tax information for Undistributed Long Term Capital Gains (Form # 2439) has been received by DTCC from **Massmutual Participation Investors**

Security	Tax Year Ending	Rate
Massmutual Participation Investors	12/31/2007	Line 1A \$0.1802
		Line 2 \$0.0631

As Undistributed Long Term Capital Gains Tax information is received, DTCC will publish additional Notices.

If Participants have any questions concerning this notice please contact Ms. Donna Ruggiero of The Depository Trust and Clearing Company at (212) 855-4619.

Dividend Department

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