

The Depository Trust Company

IMPORTANT

B#: 1504-07

DATE: May 17, 2007

TO: All Participants

CATEGORY: Dividends

FROM: Regenia Norman-Weathersby, Supervisor, Stock Dividend Dept

ATTENTION: Dividend Managers, Cashiers, and Reorganization Managers

SUBJECT: Dividend Reinvestment Issues added to DRP

The securities listed below have become eligible for DTC's Dividend Reinvestment Program (DRP):

CUSIP	Security
89147N304	Tortoise Capital Resources Inc. (OPT-OUT Dividend Reinvestment with an option to elect for CASH)
30272D794	Income Allocation Closed-End Portfolio May-2007 Series (UIT issue)