

The Depository Trust Company  
**IMPORTANT**

**B#:** 2915  
**DATE:** January 10, 2002  
**TO:** All Participants  
**CATEGORY:** Dividends  
**FROM:** Anthony Capizzi, Domestic Tax Services, Dividend Dept.  
**ATTENTION:** Managing Partner/Officer, Cashier, Dividend Mgr. Tax Mgr.  
**SUBJECT:** Winfield Capital Corp  
CUSIP# 973859101  
2001 Tax Information

The following correspondence containing tax information was received by the Depository Trust Company. If applicable please consult your tax advisor to assure proper treatment of this event.

B#2915

January 4, 2002

WINFIELD  
CAPITAL  
CORP.  
237  
MAMARONECK  
AVENUE  
WHITE PLAINS,  
NEW YORK  
10605  
TEL: (914) 949-2600  
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**VIA FACSIMILE**

Mr. Anthony Antonio  
Vice President  
Continental Stock Transfer & Trust Company - 8<sup>th</sup> Floor  
17 Battery Place  
New York, NY 10004

Re: Winfield Capital Corp. Long Term Capital Gain  
Distribution Record Date 12/5/01 Payable 12/19/01

Dear Tony:

Please accept this letter as our written authorization to send out to Winfield Capital Corp. shareholders as soon as possible a corrected Form 1099-DIV (the "Form"). The corrected Form should show the long term capital gain distribution in box 2a (Total capital gain distr.) and not in box 1 (Ordinary dividends) as it was incorrectly shown in the Form already sent to shareholders.

Thank you for your prompt attention to this matter.

Very truly yours,



R. Scot Perlin  
Chief Financial Officer

RSP:fff  
cc: Tuulikki Huovinen  
Zoraida Santiago