EXHIBIT 5

Bold, underlined text indicates proposed added language

~~**Bold, strikethrough text**~~ indicates proposed deleted language

DTC CORPORATE ACTIONS

DISTRIBUTIONS SERVICE GUIDE

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Tax Event Announcements

Description

Tax Event announcements are information only announcements regarding taxable events that may give rise to information and/or withholding obligations which occur even in the absence of an actual distribution of dividend and interest payments ("Tax Events").

How Tax Event Announcements Work

As the registered holder of a security, DTC often receives tax information directly from issuers, issuer's agents, and trustees ("Tax Event Announcement"). A Tax Event Announcement leverages the announcement process to provide this information in a standardized format to help participants meet their tax withholding and reporting obligations. The announcement includes event/sub event type combinations to differentiate between different tax event types.

The Tax Event Announcement Feature

The Tax Event announcement feature **~~leverages~~ uses** the following data fields **~~from other event types~~** to provide relevant information to participants:

- Event Type = Tax Event
- Sub Event Type = field used to classify the type of Tax Event
- Payable Date =
  - field used for the date of the deemed distribution **for sub event type of 305(c) Deemed Dividends**
  - **field used to provide the payable date of the underlying security for sub event type of 871(m) Dividend Equivalent Amount**
- Record Date = field used for position capture
- **Timing of the Dividend Equivalent Amount = field used for the timing of dividend equivalents under 1.871-15 of Treasury regulations**
- Cash Rate = field used for the amount of the deemed distribution or dividend equivalent payment
- Comments = field used to provide any other pertinent information regarding the event

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GUIDE TO THE DTC FEE SCHEDULE

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Tax Event Announcements

FEE NAME	AMOUNT ($)	CONDITIONS
Tax Event Announcement ~~– 305c~~	~~40.00~~ __12.00__	Per announcement

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