

**ML MANAGER LLC
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Over the past several weeks ML Manager has sent out substantial information about the potential to claim theft losses on tax returns. We strongly encourage you to share this information with your tax advisors. Additionally, we have posted significant information about the complex tax issues on our web page www.mtqltd.com. You and your tax advisors can access this information by clicking on the IRS Theft Loss Tax Information tab next to ML Manager LLC on the web page.

Some investors have received further phone calls and mass mailing solicitations from a group wanting to represent you in connection with your tax matters. We did not provide your names or addresses to this group or any other group and we have not provided them with any information. We again urge you to use caution as you continue to receive solicitations from groups, and, as always, we highly recommend that you consult with your own professional tax and legal advisors. There are significant issues that are involved with the appropriate tax treatments for all your investments. Individual circumstances vary. ML Manager again encourages all investors to be careful about responding to unsolicited mass mailings.