



<b>B #:</b>	0241-13
<b>Date:</b>	February 25, 2013
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	Yomi Ogunmoyela, Tax Reporting Services
<b>Attention:</b>	Managing Partner / Officer, Cashier, Dividend Mgr., Tax Mgr.
<b>Subject:</b>	Special Opportunities Fund, Inc. Notice To Shareholders of Undistributed Long Term Capital Gains (Form # 2439) CUSIP: 84741T104

The following tax information for Undistributed Long Term Capital Gains (Form # 2439) has been received by DTCC.

<b>Security</b>	<b>Tax Year Ending</b>	<b>Rate:</b>
Special Opportunities Fund, Inc.	12/31/2012	Line 1A \$0.1468
		Line 2 \$0.0514

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 Yomi Ogunmoyela of The Depository Trust and Clearing Company at (212) 855-4708 or [aogunmoyela@dtcc.com](mailto:aogunmoyela@dtcc.com).

Dividend Department

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