



<b>B #:</b>	0253-15
<b>Date:</b>	February 26, 2015
<b>To:</b>	All Participants
<b>Category:</b>	Dividends
<b>From:</b>	Tax Reporting Service
<b>Attention:</b>	Managing Partner/Officer, Cashier, Dividend Mgr., Tax Mgr.
<b>Subject:</b>	Important Tax Information Fortress Investment Group LLC CUSIP: 34958B106 Record Date: 03/12/15 Payable Date: 03/17/15

The Depository Trust Company received the attached correspondence containing Tax Information. If applicable, please consult your tax advisor to ensure proper treatment of this event.

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Non-Confidential



Via Email

February 26, 2015

To: Depository Trust & Clearing Corporation  
American Stock Transfer & Trust Company  
Wall Street Concepts

From: Fortress Investment Group LLC (NYSE: FIG)  
CUSIP: 34958B106  
Ken Gershenfeld, MD, Tax Director (FIG)  
Fran Mehra, MD – Tax (FIG)  
Peter Rosen, VP – Tax (FIG)

Re: Qualified Notice Pursuant to U.S. Treasury Regulation §1.1446-4  
Dividend Declaration Date: February 26, 2015  
Record Date: March 12, 2015  
Payment Date: March 17, 2015  
Distribution Per Unit: \$0.3800

#### **U.S. FEDERAL INCOME TAX IMPLICATIONS OF DIVIDEND**

This announcement is intended to be a qualified notice as provided in the Internal Revenue Code (the “Code”) and the Regulations thereunder. For U.S. federal income tax purposes, the dividend declared in February 2015 will be treated as a partnership distribution. The per share distribution components are as follows:

U.S. Long Term Capital Gain <sup>(1)</sup>	\$0.0000
Non-U.S. Long Term Capital Gain	\$0.0000
U.S. Portfolio Interest Income <sup>(2)</sup>	\$0.0450
U.S. Dividend Income <sup>(3)</sup>	\$0.0000
Other Income <sup>(4)</sup>	\$0.0000
Return of Capital	\$0.3350
<hr/> Distribution Per Share	\$0.3800

(1) U.S. Long Term Capital Gain realized on the sale of a United States Real Property Holding Corporation. As a result, the gain from the sale will be treated as income that is effectively connected with a U.S. trade or business.

(2) Eligible for the U.S. portfolio interest exemption for any holder not considered a 10-Percent shareholder under §871(h)(3)(B) of the Code.

(3) This income is subject to withholding under §1441 of the Code.

(4) This income is not subject to withholding under §1441 or §1446 of the Code.