



4445 Willard Avenue  
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## TAX TREATMENT OF 2007 DIVIDENDS

### *Common Stock Dividends*

The total amount of distributions to be reported on the 2007 Form 1099 is \$2.38. Of this amount, the 2007 dividend distributions are classified as follows:

- 1) \$0.7518 or 31.586142% is considered ordinary dividend, of which \$0.1559 or 20.731343% is considered excess inclusion income and \$0.0071 or 0.297579% is considered Short Term Capital Gains;
- 2) \$0.0324 or 1.360738% is considered long term capital gain; and
- 3) \$1.5958 or 67.053120% is considered return of capital.

Shareholders who participated in the Company's Dividend Reinvestment Plan should also refer to these schedules since dividends that were reinvested through the Company's Dividend Reinvestment Plan are treated, for tax purposes, as if they had been paid in cash.

Security Description	CUSIP	Ticker	Record Date	Payable Date	Total Distribution Per Share	Ordinary Dividend <sup>(1)</sup>	Short Term Capital Gains <sup>(2)</sup>	Long Term Capital Gains <sup>(3)</sup>	Return of Capital <sup>(4)</sup>
CSE Common	14055X102	CSE	3/16/07	3/30/07	\$0.58	\$0.1833	\$0.0017	\$0.0078	\$0.3889
CSE Common	14055X102	CSE	6/15/07	6/29/07	\$0.60	\$0.1895	\$0.0018	\$0.0082	\$0.4023
CSE Common	14055X102	CSE	9/17/07	9/28/07	\$0.60	\$0.1895	\$0.0018	\$0.0082	\$0.4023
CSE Common	14055X102	CSE	12/17/07	12/31/07	\$0.60	\$0.1895	\$0.0018	\$0.0082	\$0.4023
<b>TOTALS</b>					<b>\$2.38</b>	<b>\$0.7518</b>	<b>\$0.0071</b>	<b>\$0.0324</b>	<b>\$1.5958</b>

<sup>(1)</sup> 20.731343% of Ordinary Dividends is considered Excess Inclusion Income

<sup>(2)</sup> Short Term Capital Gains is included in the Ordinary Dividends number and in box 1a on Form 1099-Div. 0.297579% of Ordinary Dividends is considered Short Term Capital Gains

<sup>(3)</sup> Long Term Capital Gains would appear in Box 2a on Form 1099-Div

<sup>(4)</sup> Return of Capital would appear in Box 3 on Form 1099-Div



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**Convertible Debenture 1.25%**

Security Description	CUSIP	Ticker	Record Date	Payable Date	Deemed Distribution per \$1,000 Principal Amount of Debentures	Ordinary Dividend <sup>(1)</sup>	Short Term Capital Gains <sup>(2)</sup>	Long Term Capital Gains <sup>(3)</sup>	Return of Capital <sup>(4)</sup>
1.25% Senior Convertible Debenture due 2034	14055XAB8	CSE	3/16/07	3/30/07	22.5657	\$7.1276	\$0.0672	\$0.3071	\$15.1310
1.25% Senior Convertible Debenture due 2034	14055XAB8	CSE	6/15/07	6/29/07	23.8616	\$7.5370	\$0.0710	\$0.3247	\$15.9999
1.25% Senior Convertible Debenture due 2034	14055XAB8	CSE	9/17/07	9/28/07	28.5537	\$9.0190	\$0.0850	\$0.3885	\$19.1462
1.25% Senior Convertible Debenture due 2034	14055XAB8	CSE	12/17/07	12/31/07	27.4372	\$8.6664	\$0.0816	\$0.3733	\$18.3975
<b>TOTALS</b>					<b>102.4182</b>	<b>\$32.3500</b>	<b>\$0.3048</b>	<b>\$1.3936</b>	<b>\$68.6746</b>

**Convertible Debenture 1.625%**

Security Description	CUSIP	Ticker	Record Date	Payable Date	Deemed Distribution per \$1,000 Principal Amount of Debentures	Ordinary Dividend <sup>(1)</sup>	Short Term Capital Gains <sup>(2)</sup>	Long Term Capital Gains <sup>(3)</sup>	Return of Capital <sup>(4)</sup>
1.625% Senior Subordinated Convertible Debenture due 2034	14055XAF9	CSE	6/15/07	6/29/07	23.8616	\$7.5370	\$0.0710	\$0.3247	\$15.9999
1.625% Senior Subordinated Convertible Debenture due 2034	14055XAF9	CSE	9/17/07	9/28/07	28.5537	\$9.0190	\$0.0850	\$0.3885	\$19.1462
1.625% Senior Subordinated Convertible Debenture due 2034	14055XAF9	CSE	12/17/07	12/31/07	27.4372	\$8.6664	\$0.0816	\$0.3733	\$18.3975
<b>TOTALS</b>					<b>79.8525</b>	<b>\$25.2224</b>	<b>\$0.2376</b>	<b>\$1.0865</b>	<b>\$53.5436</b>



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### Convertible Debenture 3.50%

Security Description	CUSIP	Ticker	Record Date	Payable Date	Deemed Distribution per \$1,000 Principal Amount of Debentures	Ordinary Dividend <sup>(1)</sup>	Short Term Capital Gains <sup>(2)</sup>	Long Term Capital Gains <sup>(3)</sup>	Return of Capital <sup>(4)</sup>
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	3/16/07	3/30/07	21.5813	6.8167	0.0642	0.2937	14.4709
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	6/15/07	6/29/07	22.8207	7.2082	0.0679	0.3105	15.3020
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	9/17/07	9/28/07	27.3096	8.6260	0.0813	0.3716	18.3120
3.50% Senior Convertible Debenture due 2034	14055XAD4	CSE	12/17/07	12/31/07	26.2404	8.2883	0.0781	0.3571	17.5950
<b>TOTALS</b>					<b>97.9520</b>	<b>\$30.9392</b>	<b>\$0.2915</b>	<b>\$1.3329</b>	<b>\$65.6799</b>

### Convertible Debenture 4.00%

Security Description	CUSIP	Ticker	Record Date	Payable Date	Deemed Distribution per \$1,000 Principal Amount of Debentures	Ordinary Dividend <sup>(1)</sup>	Short Term Capital Gains <sup>(2)</sup>	Long Term Capital Gains <sup>(3)</sup>	Return of Capital <sup>(4)</sup>
3.50% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	6/15/07	6/29/07	22.8207	7.2082	0.0679	0.3105	15.3020
3.50% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	9/17/07	9/28/07	27.3096	8.6260	0.0813	0.3716	18.3120
3.50% Senior Subordinated Convertible Debenture due 2034	14055XAE2	CSE	12/17/07	12/31/07	26.2404	8.2883	0.0781	0.3571	17.5950
<b>TOTALS</b>					<b>76.3707</b>	<b>\$24.1225</b>	<b>\$0.2273</b>	<b>\$1.0392</b>	<b>\$51.2090</b>

(1) 20.731343% of Ordinary Dividends is considered Excess Inclusion Income

(2) Short Term Capital Gains is included in the Ordinary Dividends number and in box 1a on Form 1099-Div. 0.297579% of Ordinary Dividends is considered Short Term Capital Gains

(3) Short Term Capital Gains and Long Term Capital Gains would appear in Box 2a on Form 1099-Div

(4) Return of Capital would appear in Box 3 on Form 1099-Div