

2016 Reclassifications of Tax-Exempt Distributions

The list below provides a summary of the 2016 distributions paid by Western Asset municipal bond funds whose distribution character for tax purposes differs from what was originally indicated on shareholder statements. The entire amount of the distributions with the payable dates indicated below were previously characterized as tax-exempt interest income on shareholder statements. During the calendar year, a portion of the indicated distribution was recharacterized as taxable ordinary income. This data is being provided for shareholders who did not receive a Form 1099-DIV. Shareholders who received Form 1099-DIV should use the amounts on Form 1099-DIV when preparing their tax return.

The Closed-End Funds are not sold or distributed by Legg Mason Investor Services, LLC ("LMIS") or any affiliate of Legg Mason, Inc. Shares of the funds are bought and sold through non-affiliated broker/dealers and trade on nationally recognized stock exchanges.

The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice.

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All investments involve risk, including possible loss of principal. Please see the fund prospectus for risk details.

Fund Name	Payable Date	Tax Character of Distributions	
		Ordinary Income Percentage	Exempt Interest Percentage
Western Asset California Municipals Fund	03/31/2016	0.05%	99.95%
Western Asset California Municipals Fund	10/31/2016	1.40%	98.60%
Western Asset California Tax Free Money Market Fund	08/31/2016	19.32%	80.68%
Western Asset Intermediate Maturity California Municipals Fund	11/30/2016	0.05%	99.95%
Western Asset Intermediate Maturity New York Municipals Fund	11/30/2016	0.03%	99.97%
Western Asset Intermediate Muni Fund Inc. (SBI)	12/30/2016	2.20%	97.80%
Western Asset Intermediate-Term Municipals Fund	03/31/2016	1.04%	98.96%
Western Asset Intermediate-Term Municipals Fund	10/31/2016	2.09%	97.91%
Western Asset Managed Municipals Fund	03/31/2016	0.14%	99.86%
Western Asset Managed Municipals Fund	10/31/2016	4.15%	95.85%
Western Asset Managed Municipals Fund Inc. (MMU)	12/30/2016	3.33%	96.67%
Western Asset Massachusetts Municipals Fund	11/30/2016	0.11%	99.89%
Western Asset Municipal Defined Opportunity Trust Inc. (MTT)	06/24/2016	0.18%	99.82%
Western Asset Municipal Defined Opportunity Trust Inc. (MTT)	12/30/2016	18.31%	81.69%
Western Asset Municipal High Income Fund	10/31/2016	3.01%	96.99%
Western Asset Municipal High Income Fund Inc. (MHF)	06/24/2016	0.18%	99.82%
Western Asset Municipal High Income Fund Inc. (MHF)	12/30/2016	4.87%	95.13%
Western Asset Municipal High Income SMASh Fund	07/15/2016	2.86%	97.14%
Western Asset Municipal Partners Fund Inc. (MNP)	07/29/2016	0.14%	99.86%
Western Asset Municipal Partners Fund Inc. (MNP)	12/30/2016	8.47%	91.53%
Western Asset New Jersey Municipals Fund	03/31/2016	0.06%	99.94%
Western Asset New Jersey Municipals Fund	10/31/2016	0.01%	99.99%
Western Asset New York Municipals Fund	03/31/2016	0.10%	99.90%
Western Asset New York Tax Free Money Market Fund	08/31/2016	12.55%	87.45%
Western Asset Pennsylvania Municipals Fund	03/31/2016	0.05%	99.95%
Western Asset Pennsylvania Municipals Fund	10/31/2016	0.36%	99.64%
Western Asset Select Tax Free Reserves	08/31/2016	2.00%	98.00%
Western Asset Short Duration Municipal Income Fund	01/29/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	02/29/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	03/31/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	04/29/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	05/31/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	06/30/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	07/29/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	08/31/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	09/30/2016	0.84%	99.16%
Western Asset Short Duration Municipal Income Fund	10/31/2016	0.84%	99.16%
Western Asset SMASh Series TF Fund	03/15/2016	2.46%	97.54%
Western Asset SMASh Series TF Fund	12/15/2016	36.17%	63.83%
Western Asset Tax Free Reserves	08/31/2016	4.33%	95.67%

Before investing, carefully consider a fund's investment objectives, risks, charges and expenses. You can find this and other information in each prospectus, or summary prospectus, if available, which is available at www.leggmason.com/individualinvestors. Please read it carefully.