

2017 Reclassifications of Tax-Exempt Distributions

The list below provides a summary of the 2017 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.

Legg Mason, Inc., its affiliates, and its employees are not in the business of providing tax or legal advice to taxpayers. These materials and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties or complying with any applicable tax laws or regulations. Tax-related statements, if any, may have been written in connection with the "promotion or marketing" of the transaction(s) or matter(s) addressed by these materials, to the extent allowed by applicable law. Any such taxpayer should seek advice based on the taxpayer's particular circumstances from an independent tax advisor.

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	02/28/2017	0.04%	99.96%
Western Asset Intermediate Maturity California Municipals Fund	11/30/2017	0.21%	99.79%
Western Asset Intermediate Maturity New York Municipals Fund	11/30/2017	0.26%	99.74%
Western Asset Intermediate-Term Municipals Fund	03/31/2017	0.38%	99.62%
Western Asset Managed Municipals Fund	02/28/2017	1.08%	98.92%
Western Asset Massachusetts Municipals Fund	11/30/2017	0.42%	99.58%
Western Asset New Jersey Municipals Fund	03/31/2017	0.09%	99.91%
Western Asset New York Municipals Fund	03/31/2017	3.48%	96.52%
Western Asset New York Tax Free Money Market Fund	08/31/2017	7.56%	92.44%
Western Asset Oregon Municipals Fund	04/28/2017	0.10%	99.90%
Western Asset Pennsylvania Municipals Fund	03/31/2017	5.35%	94.65%
Western Asset Select Tax Free Reserves	08/31/2017	1.16%	98.84%
Western Asset Short Duration Municipal Income Fund	02/28/2017	0.63%	99.37%
Western Asset Tax Free Reserves	08/31/2017	4.92%	95.08%

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, at www.leggmason.com/individualinvestors. Please read it carefully.