

DATE

NAME

ADDRESS1

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CITY, STATE ZIP

### 2009: Important Information for Corporate Investors about Foreign Tax Paid

The Fidelity funds listed below paid taxes outside the United States on income from foreign investments during 2009. These funds elected to pass through to their shareholders the foreign source income and foreign taxes paid on these investments. If you are a shareholder in one or more of these funds, you may be able to claim a credit or a deduction on your federal tax return for your share of the amount of tax paid to foreign countries. Generally, a tax credit, if available, is more advantageous than a tax deduction.

To determine your share of foreign taxes paid by a fund, refer to the amount of Foreign Tax Paid reported in your Informational Tax Reporting Statement in the Dividends and Distributions section, or in the Detail Information section for Dividends and Distributions.<sup>1</sup>

To calculate your share of foreign source income you received from a fund, multiply the Total Ordinary Dividends (1a) amount reported for that fund in your Informational Tax Reporting Statement in the Dividends and Distributions section, or in the Detail Information, Dividends and Distributions section,<sup>2</sup> by the percentage shown for that fund in this letter under the heading, "Foreign Source Income Percentage."

*Note:* If you did not hold your shares for 16 days within the 31-day period beginning 15 days before the ex-dividend date, you may not be eligible to claim a foreign tax credit.

For more information about reporting foreign tax paid, see IRS Instructions for Form 1118, *Foreign Tax Credit — Corporations*.

We suggest that you consult your tax advisor, who is most familiar with your circumstances, to determine how to report foreign taxes paid on your tax return.

If you have any questions or need additional information, please visit us on the Web at **Fidelity.com/tax**, or call our Tax Reporting Line at **800-544-6666**. Fidelity Representatives are available 24 hours a day, 7 days a week.

<sup>1</sup> If you are a Fidelity Funds Account customer, you can find the Foreign Tax Paid amount for a particular fund in Column 6 of the Dividends and Distributions Section in your Informational Tax Reporting Statement. If you are a Fidelity Brokerage Account customer, you will need to refer to Line 6 of the Dividends and Distributions section, in the Detail Information pages of your Informational Tax Reporting Statement, to find the Foreign Tax Paid amount for a particular fund.

<sup>2</sup> If you are a Fidelity Funds Account customer, you can find the Total Ordinary Dividends amount for a particular fund in Column 1a of the Dividends and Distributions Section in your Informational Tax Reporting Statement. If you are a Fidelity Brokerage Account customer, you will need to refer to Line 1a of the Dividends and Distributions section, in the Detail Information pages of your Informational Tax Reporting Statement, to find the Total Ordinary Dividends amount for a particular fund.

Information provided is general and educational in nature and is based on federal tax laws, regulations, and interpretive guidance as in effect on January 26, 2010. It is not intended to be, and should not be construed as, legal or tax advice. Fidelity does not provide legal or tax advice. Laws of a specific state or laws relevant to a particular situation may affect the applicability, accuracy, or completeness of this information. Consult an attorney or tax advisor regarding your specific legal or tax situation.



**2009 Fidelity Funds Foreign Source Income Percentages for Corporate Accounts**

<b>Fund Name</b>	<b>Fund Number</b>	<b>Foreign Source Income Percentage</b>
Fidelity Advisor Canada Fund: All Classes		100.00%
Fidelity Advisor China Region Fund: All Classes		100.00%
Fidelity Advisor Diversified International Fund: All Classes		100.00%
Fidelity Advisor Emerging Asia Fund: All Classes		100.00%
Fidelity Advisor Emerging Europe, Middle East, Africa (EMEA) Fund: All Classes		100.00%
Fidelity Advisor Emerging Markets Fund: All Classes		100.00%
Fidelity Advisor Europe Capital Appreciation Fund: All Classes		100.00%
Fidelity Advisor Global Balanced Fund: All Classes		97.59%
Fidelity Advisor Global Capital Appreciation Fund: All Classes		100.00%
Fidelity Advisor Global Commodity Stock Fund: All Classes		24.16%
Fidelity Advisor Gold Fund: All Classes		16.90%
Fidelity Advisor International Capital Appreciation Fund: All Classes		80.28%
Fidelity Advisor International Discovery Fund: All Classes		100.00%
Fidelity Advisor International Real Estate Fund: All Classes		43.16%
Fidelity Advisor International Small Cap Fund: All Classes		58.04%
Fidelity Advisor International Small Cap Opportunities Fund: All Classes		70.08%
Fidelity Advisor International Value Fund: All Classes		100.00%
Fidelity Advisor Japan Fund: All Classes		100.00%
Fidelity Advisor Latin America Fund: All Classes		100.00%
Fidelity Advisor Overseas Fund: All Classes		100.00%
Fidelity Advisor Total International Equity Fund: All Classes		100.00%
Fidelity Canada Fund	309	100.00%
Fidelity China Region Fund	352	100.00%
Fidelity Diversified International Fund	325	100.00%
Fidelity Emerging Europe, Middle East, Africa (EMEA) Fund	2053	100.00%
Fidelity Emerging Markets Fund	322	100.00%
Fidelity Europe Capital Appreciation Fund	341	100.00%
Fidelity Europe Fund	301	100.00%
Fidelity Global Balanced Fund	334	97.59%
Fidelity Global Commodity Stock Fund	2120	24.16%
Fidelity International Capital Appreciation Fund	335	63.44%
Fidelity International Discovery Fund	305	100.00%
Fidelity International Enhanced Index Fund (Distribution—April 17, 2009)	2010	100.00%
Fidelity International Enhanced Index Fund (Distribution—December 11, 2009)	2010	97.59%
Fidelity International Growth Fund	1979	100.00%
Fidelity International Real Estate Fund	1368	43.16%
Fidelity International Small Cap Fund	818	58.04%
Fidelity International Small Cap Opportunities Fund	1504	70.08%
Fidelity International Value Fund	1597	100.00%
Fidelity Japan Fund	350	94.97%
Fidelity Japan Smaller Companies Fund	360	64.41%

<b>Fund Name</b>	<b>Fund Number</b>	<b>Foreign Source Income Percentage</b>
Fidelity Latin America Fund	349	91.38%
Fidelity Nordic Fund	342	100.00%
Fidelity Overseas Fund	094	100.00%
Fidelity Pacific Basin Fund	302	39.51%
Fidelity Southeast Asia Fund	351	100.00%
Fidelity Total International Equity Fund	1978	100.00%
Fidelity Worldwide Fund	318	100.00%
Select Gold Portfolio	041	16.90%
<i>Spartan</i> <sup>®</sup> International Index Fund: Fidelity Advantage & Investor Classes (Distribution—April 17, 2009)		100.00%
<i>Spartan</i> <sup>®</sup> International Index Fund: Fidelity Advantage & Investor Classes (Distribution—December 18, 2009)		82.51%