

DATE

NAME

ADDRESS1

ADDRESS2

CITY, STATE ZIP

2010: Important Information for Massachusetts Residents

Dear Fidelity Investor:

This letter provides information to help in preparing your Massachusetts state income tax return.

If, during 2010, you were subject to tax in Massachusetts and held shares of any of the funds listed in the table below, a portion of any federally taxable distributions you received may be exempt from Massachusetts state income tax. The percentage of each distribution that may be exempt from Massachusetts state income tax represents exempt capital gains realized by the fund on the sale of certain securities.

To determine the amount of each capital gain distribution that may be exempt from Massachusetts state income tax, multiply the amount you received for each capital gain distribution, listed in the table below, by the exempt percentage. The amount of each capital gain distribution you received is reported:

- For **Fidelity Brokerage Accounts**, in the Detail Information Section of your 2010 Tax Reporting Statement (1099-DIV Dividends and Distributions).
- For **Fidelity Mutual Fund Accounts**, in column 2a, Form 1099-DIV, Dividends and Distributions, in your 2010 Tax Reporting Statement.

Fund/Portfolio Name	Fund Number	Type of Distribution	Date of Distribution	Exempt Percentage
Fidelity Advisor Intermediate Municipal Income Fund (all classes)	Various	Capital Gain	12/22/2010	1.80%
Fidelity Intermediate Municipal Income Fund	036	Capital Gain	12/22/2010	1.80%
Fidelity Massachusetts Municipal Money Market Fund	074	Capital Gain	3/5/2010	32.85%

We suggest that you consult your tax advisor, who is most familiar with your circumstances and the laws of the state in which you reside, to determine how you should report this information on your state income tax return.

If you have any questions or need additional information, please visit our Web site at **Fidelity.com/tax**, or call our Tax Reporting Line at **1-800-544-6666**. Fidelity Representatives are available 24 hours a day, 7 days a week.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Thalheimer', with a long, sweeping underline that extends to the right.

Ron Thalheimer
Senior Vice President, Client Experience
Fidelity Investments

Information provided is general and educational in nature. 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.

