



No capital gains distributions are expected in 2018 for the Miller Opportunity Trust and the Miller Income Fund.

This memo is for informational purposes only. It is not a substitute for personal tax advice. Consult your personal tax advisor about the potential tax consequences of an investment in a fund under all applicable tax laws.

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 millervaluefunds.com. Please read it carefully.

Mutual fund investing involves risk. Principal loss is possible.

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