



## 2009 Foreign Country Income Summary

The following funds (see chart on next page) have elected under section 853 of the Internal Revenue Code to pass through to their shareholders the opportunity to claim foreign taxes withheld as either a credit or a deduction. Therefore, you are deemed to have paid directly the foreign taxes included in box 6 on your Form 1099-DIV. A foreign tax credit will generally result in a direct reduction in your U.S. tax liability, subject to certain limitations.

The information contained within the chart will assist you in calculating the information necessary to claim either a credit or itemized deduction. While it may not be necessary in order to substantiate the credit, if you would like to calculate your foreign source income by country, multiply your ordinary dividends (Box 1a of Form 1099-DIV) by each factor shown in the 'Foreign Income Source' column. To calculate your foreign taxes paid by country, multiply your foreign taxes paid (Box 6 of Form 1099-DIV) by each factor shown in the 'Foreign Withholding From' column.

The amount reported to you below as “non qualifying” did not meet the fund level holding period requirement and is therefore allowed as a deduction only.

In order to claim a foreign tax credit, you, as a shareholder, must also satisfy certain holding period requirements with respect to your mutual fund shares. If the holding period requirements are not met, the foreign taxes will qualify as itemized deductions only. Please consult your tax advisor to determine whether the foreign taxes passed through to you by the fund are either creditable or qualify as an itemized deduction, and whether to make the election to exempt you from the foreign tax credit limitations and the filing requirement of Form 1116.

### Important Information

Tax information contained herein is general in nature, is provided for informational purposes only, and should not be construed as legal or tax advice. U.S. Global Investors does not provide legal or tax advice. U.S. Global Investors cannot guarantee that such information is accurate, complete, or timely. Laws of a particular state or laws which may be applicable to a particular situation may have an impact on the applicability, accuracy, or completeness of such information. Federal and state laws and regulations are complex and are subject to change. Changes in such laws and regulations may have a material impact on pre- and/or after-tax investment results. U.S. Global Investors makes no warranties with regard to such information or results obtained by its use. U.S. Global Investors disclaims any liability arising out of your use of, or any tax position taken in reliance on, such information. Always consult an attorney or tax professional regarding your specific legal or tax situation.



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	The amount in Box 1a of Form 1099-DIV is from the following countries	The amount in Box 6 of Form 1099-DIV is from the following countries
	Foreign Income Source	Foreign Withholding From
<b>Country Breakdown Provided Pursuant to IRS Section 853( c )</b>	<b>Gold and Precious Metals USERX</b>	<b>Gold and Precious Metals USERX</b>
Australia	1.47%	0.00%
Bermuda	1.52%	0.00%
China	2.72%	27.02%
Canada	4.25%	63.35%
Peru	0.07%	0.29%
Russia	0.37%	5.55%
Papau New Guinea	0.38%	3.79%
South Africa	3.37%	0.00%
Jersey Channel Islands	0.91%	0.00%
Foreign Source	15.06%	100.00%
United States Source	2.29%	0.00%
Non-Qualifying	0.00%	0.00%
Gross Income	82.65%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>
	The amount in Box 1a of Form 1099-DIV is from the following countries	The amount in Box 6 of Form 1099-DIV is from the following countries
	Foreign Income Source	Foreign Withholding From
<b>Country Breakdown Provided Pursuant to IRS Section 853( c )</b>	<b>World Precious Metals UNWPX</b>	<b>World Precious Metals UNWPX</b>
Australia	0.22%	0.85%
Bermuda	0.07%	0.00%
China	0.28%	12.16%
Canada	1.25%	81.68%
Russia	0.04%	2.54%
United Kingdom	0.20%	0.00%
Papau New Guinea	0.06%	2.77%
South Africa	0.28%	0.00%
Jersey Channel Islands	0.35%	0.00%
Foreign Source	2.75%	100.00%
United States Source	0.20%	0.00%
Non-Qualifying	0.00%	0.00%
Gross Income	97.05%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>



	The amount in Box 1a of Form 1099-DIV is from the following countries	The amount in Box 6 of Form 1099-DIV is from the following countries
	<b>Foreign Income Source</b>	<b>Foreign Withholding From</b>
<b>Country Breakdown Provided Pursuant to IRS Section 853( c )</b>	<b>China Region USCOX</b>	<b>China Region USCOX</b>
China	Not Applicable	Not Applicable
Foreign Source	0.00%	0.00%
United States Source	1.67%	0.00%
Non-Qualifying	0.00%	100.00%
Gross Income	98.33%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>
	The amount in Box 1a of Form 1099-DIV is from the following countries	The amount in Box 6 of Form 1099-DIV is from the following countries
	<b>Foreign Income Source</b>	<b>Foreign Withholding From</b>
<b>Country Breakdown Provided Pursuant to IRS Section 853( c )</b>	<b>Global MegaTrends MEGAX</b>	<b>Global MegaTrends MEGAX</b>
Brazil	21.57%	4.13%
China	7.46%	23.11%
Netherlands	0.96%	0.00%
Canada	9.76%	45.33%
Hong Kong	2.32%	2.19%
Mexico	17.69%	0.00%
Philippines	0.86%	3.99%
Poland	0.11%	0.52%
Greece	0.03%	0.00%
Singapore	1.12%	0.00%
Russia	4.98%	23.14%
Switzerland	1.07%	0.00%
Turkey	4.03%	1.08%
South Africa	0.63%	0.00%
Cayman Islands	1.81%	0.00%
South Korea	0.10%	0.50%
Foreign Source	74.40%	103.99%
United States Source	29.88%	0.00%
Non-Qualifying	0.00%	-3.99%
Gross Income	-4.40%	0.00%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>