

**DNP SELECT INCOME FUND INC.  
200 S. WACKER DRIVE, SUITE 500  
CHICAGO, ILLINOIS 60606**

**2009 Tax Information  
RP and APS Preferred Shares Only**

This letter shows tax treatment only for dividends received by holders of the Remarketed Preferred (“RP”) and Auction Preferred Stock (“APS”).

RP Shares – Series A, B, C, D, E

The percentage of each dividend which qualifies for the dividends received deduction allowed to certain corporate shareholders is 100%.

The percentage of each dividend that is qualified dividend income to individual shareholders is 100%.

APS Shares –Series M, T, W, TH, F

The percentage of each dividend which qualifies for the dividends received deduction allowed to certain corporate shareholders is 53.80%.

The percentage of each investment income dividend that is qualified dividend income to individual shareholders is 65.96%.