

MAIN STREET CAPITAL CORPORATION  
NASDAQ Global Select: MAIN

Letter to Stockholders  
Tax Status of the 2007 Distribution

The information regarding the dividend paid by Main Street Capital Corporation (the “Company”) (CUSIP Number: 56035L 104) in 2007 is set forth below. For tax purposes, the Company is a regulated investment company (“RIC”) and is designating the components of the distribution you received as a stockholder for 2007 in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended (“IRC”), in the following manner:

**Ordinary Income Dividend:** This dividend is from the Company’s ordinary net investment income and net short-term capital gains for the year. This type of dividend is to be reported on your tax return as ordinary income. Ordinary dividend distributions from a RIC do not qualify for the 15% maximum tax rate on dividend income from domestic corporations and qualified foreign corporations except to the extent that the RIC received the income in the form of qualifying dividends from domestic corporations and qualified foreign corporations (which the Company did not receive in 2007).

The total ordinary income distribution is reported on your Form 1099-DIV in Box 1a.

**Capital Gain:** A capital gain distribution resulted from net long-term capital gains recognized by the Company during the year. This capital gain distribution qualifies for the 15% maximum capital gain rate for individuals and certain other taxpayers.

The total capital gain distribution is reported on your Form 1099-DIV in Box 2a.

Any distribution that was reinvested by you through the Company’s Dividend Reinvestment Plan is treated, for tax purposes, as if it had been paid in cash. Therefore, stockholders who participated in the Dividend Reinvestment Plan should also refer to the table below for the appropriate tax treatment of the 2007 dividend.

## DETAILS OF THE 2007 DISTRIBUTION

The amounts shown below represent the **final** accounting of the Company's 2007 distribution. This information supersedes any estimated information you may have received during the year. This distribution was classified as follows:

<u>Record Date</u>	<u>Payment Date</u>	<u>Total Paid Per Share</u>	<u>Ordinary Income Per Share</u>		<u>Long Term Capital Gains Per Share (1)</u>
			<u>Ordinary Rate</u>	<u>15% Rate</u>	<u>15% Rate</u>
11/16/2007	11/30/2007	\$0.3300	\$0.105013	\$0.0	\$0.224987
<b>% of Total Dividends Paid Per Share</b>		<b>100.0000%</b>	<b>31.822%</b>	<b>0.0%</b>	<b>68.178%</b>

(1) The Company hereby designates this distribution as an amount eligible for treatment as a capital gain dividend in accordance with IRC Sections 852(b)(3) and 854(a).

This tax status letter is not intended to constitute tax, legal, investment, or other professional advice. This is general information and should not be relied upon for tax purposes. Shareholders should consult a tax advisor for tax guidance pertinent to their specific facts and circumstances.

If you have questions about the tax status of your distribution, please contact American Stock Transfer and Trust Company at (800) 937-5449. You may also contact Main Street Capital Corporation directly at (713) 350-6000 or visit the web site at [www.mainstreethouston.com](http://www.mainstreethouston.com) for more information.