

MAIN STREET CAPITAL CORPORATION
NASDAQ Global Select: MAIN

Letter to Stockholders
Tax Status of 2009 Distributions

Information regarding tax characteristics of the distributions paid by Main Street Capital Corporation (the “Company”) (CUSIP Number: 56035L 104) in 2009 is set forth below. For tax purposes, the Company is a regulated investment company (“RIC”). The tax characteristics of the distributions you received as a stockholder relating to 2009 have been determined in accordance with Subchapter M of the Internal Revenue Code of 1986, as amended (“IRC”), in the following manner:

Ordinary Income: This portion of the distributions is from the Company’s ordinary net investment income and net short-term capital gains for the year. This portion of the distributions is to be reported on your tax return as ordinary income. Ordinary income 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 (“Qualified Dividends”). The Company did not receive any qualifying dividends from domestic corporations or from qualified foreign corporations during the current year.

The total ordinary income portion of the 2009 distributions is reported on your Form 1099-DIV in Box 1a.

Capital Gain: The capital gain portion of the distributions resulted from net long-term capital gains recognized by the Company during the year. These capital gain distributions qualify for the 15% maximum capital gain rate for individuals and certain other taxpayers (“Long Term Capital Gains”).

The total capital gain portion of the 2009 distributions 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 2009 distributions.

DETAILS OF THE 2009 DISTRIBUTIONS

The amounts shown below represent the **final** accounting of the Company's 2009 monthly distributions. This information supersedes any estimated information you may have received during the year. The distributions are classified as follows:

Record Date	Payment Date	Total Paid Per Share	Total Ordinary Income Per Share		Long Term Capital Gains (1)
			Ordinary Income	Qualified Dividends	
01/22/09	02/16/09	\$0.125000	\$0.100062	-	\$0.024938
02/20/09	03/16/09	\$0.125000	\$0.108407	-	\$0.016593
03/20/09	04/15/09	\$0.125000	\$0.125000	-	-
04/21/09	05/15/09	\$0.125000	\$0.125000	-	-
05/21/09	06/15/09	\$0.125000	\$0.125000	-	-
06/19/09	07/15/09	\$0.125000	\$0.125000	-	-
07/21/09	08/14/09	\$0.125000	\$0.125000	-	-
08/20/09	09/15/09	\$0.125000	\$0.009447	-	\$0.115553
09/21/09	10/15/09	\$0.125000	\$0.125000	-	-
10/21/09	11/16/09	\$0.125000	\$0.125000	-	-
11/18/09	12/15/09	\$0.125000	\$0.125000	-	-
% of Total Dividends Paid Per Share		100%	88.576%	-	11.424%

- (1) The Company hereby designates these distributions as amounts eligible for treatment as capital gain dividends in accordance with IRC Sections 852(b)(3) and 854(a).

The distribution which was paid on January 15, 2009 has not been included in the above table as it was deemed to have been paid on December 31, 2008 in accordance with IRC Section 852(b)(7).

This tax status letter is not intended to constitute tax, legal, investment, or other professional advice. This is general information and reference should be made to your 2009 Form 1099-DIV for tax reporting purposes. Shareholders should consult a tax advisor for tax guidance pertinent to their specific facts and circumstances. If you did not hold the stock for the entire calendar 2009, your 1099 DIV will only reflect the above information for the portion of the year you owned the stock.

If you have questions about the tax status of your distributions, 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.mainstcapital.com for more information.