

Kayne Anderson MLP Investment Company - (CUSIP: 486606106)

2009 Form 1099- DIV Dividends & Distributions Information

- Stockholders holding shares as of any of the record dates below should receive a 2009 Form 1099 – DIV.
- Example 1: Stockholder X owns one share during the entire calendar year of 2009 and received \$1.94 of distributions during the calendar year. Stockholder X should receive a 2009 Form 1099 – DIV including \$1.94 of Non-dividend Distributions (Box 3).
- Example 2: Stockholder X purchased one share on September 29, 2009 (i.e., held the share as of the October 5 record date) and received \$0.48 of distributions during the calendar year 2009. Stockholder X should receive a 2009 Form 1099 – DIV including \$0.48 of Non-dividend Distributions (Box 3).

Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Year Included in Shareholders' Income			Box 1a Total	Box 1b Total
				2007	2008	2009	Ordinary Dividends	Qualified Dividends
01/06/2009	01/02/2009	01/09/2009	\$0.50			\$0.50		
04/03/2009	04/01/2009	04/17/2009	\$0.48			\$0.48		
07/06/2009	07/01/2009	07/10/2009	\$0.48			\$0.48		
10/05/2009	10/01/2009	10/09/2009	\$0.48			\$0.48		
			\$1.94			\$1.94		

Record Date	Box 2a Total Capital Gain Distr.	Box 2b Unrecap Sec. 1250 Gain	Box 2c Section 1202 Gain	Box 2d Collectibles (28%) Gain	Box 3 Nondividend Distributions	Box 6 Foreign Tax Paid	Box 8 Cash Liquidation Distr	Box 9 Noncash Liquidation Distr	Exempt Interest Dividends
01/06/2009					\$0.50				
04/03/2009					\$0.48				
07/06/2009					\$0.48				
10/05/2009					\$0.48				
					\$1.94				

- Non-dividend Distributions (Box 3) are treated as a return of capital for tax purposes (i.e., not as taxable income) and reduce the cost basis of shares owned.