



Please see the listing of Blue Sky states below for the **Smart Trust®**, **Tax Free Income Trust (2011 Series C)** with an offer date of March 24, 2011.

Alabama  
Arizona  
Arkansas  
California  
Colorado  
Connecticut  
Delaware  
District of Columbia  
Florida  
Georgia  
Hawaii  
Idaho  
Illinois  
Indiana  
Iowa  
Kentucky  
Louisiana  
Maine  
Maryland  
Massachusetts  
Michigan  
Minnesota  
Mississippi  
Missouri  
Montana  
Nevada  
New Hampshire  
New Jersey  
New York  
North Carolina  
Ohio  
Oklahoma  
Oregon  
Pennsylvania  
Rhode Island  
South Carolina  
Tennessee  
Texas  
Utah  
Virginia

Washington  
West Virginia  
Wisconsin  
Wyoming

The Sponsor intends to qualify the units for sale in a certain number of states as listed above through dealers who are members of Financial Industry Regulatory Authority, Inc. ("FINRA"). Deviations from this list are not permitted. If you have any questions or concerns pertaining to this listing, please contact the *Hennion & Walsh UIT Department* at **(800) 836-8240**.