



Please see the listing of Blue Sky states below for the **Smart Trust®**, **Tax Free Income Trust, Series 28** with an offer date of March 28, 2018.

This trust is registered in all 50 states, including the District of Columbia.

The Sponsor intends to qualify the units for sale in all of the states 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**.