



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**.