

UK REPORTABLE INCOME FOR THE FINANCIAL YEAR TO 30 APRIL 2013

FTEMDOF has been granted UK Reporting Fund status for the financial year to 30 April 2013. UK tax paying investors will be subject to UK income tax on dividends received from FTEMDOF and on any "UK Reportable Income" that is not distributed.

"UK Reportable Income" is the total net income earned by the fund calculated under UK generally accepted accounting practice. The excess reportable income and the distributions per share are stated in the table below in the Fund currency of US dollars.

Share Class Name	Date	Class A (dis) USD	Class B (dis) CHF	Class C (dis) GBP	Class D (dis) EUR
Fund currency		USD	USD	USD	USD
Distribution	30/11/12	\$ 0.5665	\$ 0.6105	\$ 0.5217	\$ 0.5148
Distribution	31/05/13	\$ 0.5701	\$ 0.6186	\$ 0.5026	\$ 0.5080
Excess reportable income	24/09/13	\$ 0.0924	\$ 0.1193	\$ 0.0787	\$ 0.2852

FTEMDOF remains a UK Reporting Fund as of 24 September 2013.

UK TAX TREATMENT OF DISTRIBUTIONS AND EXCESS REPORTABLE INCOME

FTEMDOF is classified as a bond fund for UK tax purposes. The excess reportable income and distributions are interest distributions and do not qualify for a notional tax credit.

SALE OR REDEMPTION OF SHARES

Any sale or redemption of shares will be subject to UK Capital Gains Tax rules for all periods that FTEMDOF retains UK Reporting Fund status.

If you are uncertain of your UK tax position we recommend that you seek professional advice

Franklin Templeton Emerging Market Debt Opportunities Fund PLC

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Registered in Dublin No. 243415. Regulated by the Central Bank of Ireland
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