

Disclosure of Publicly Traded Bond Details Pursuant to U.S. Treasury Regulation Section 1.1273-2(f)(9):

(click to view)

- ❖ [Disclosure of Publicly Traded Bond Details Pursuant to U.S. Treasury Regulation Section 1.1273-2\(f\)\(9\): Settled February 11, 2013](#)
 - ❖ [Disclosure of Publicly Traded Bond Details Pursuant to U.S. Treasury Regulation Section 1.1273-2\(f\)\(9\): Settled June 6, 2013](#)
-

Disclosure of Publicly Traded Bond Details Pursuant to U.S. Treasury Regulation Section 1.1273-2(f)(9):

Capital One Bank (USA) National Association has determined that the bonds issued in connection with its debt exchange that settled on February 11, 2013 (“Early Settlement Date”) and February 22, 2013 (“Final Settlement Date”) are publicly traded for U.S. federal income tax purposes. The notes, whether settled on the Early Settlement Date or the Final Settlement Date, will have an issue price equal to the fair market value of the notes on the Early Settlement Date, as set forth below.

Title of Notes	CUSIP Number	Issue Price
3.375% Subordinated Notes, due 2/15/2023	140420NB2	100.753%

Disclosure of Publicly Traded Bond Details Pursuant to U.S. Treasury Regulation Section 1.1273-2(f)(9):

Capital One Financial Corporation has determined that the bonds issued in connection with its debt exchange that settled on June 6, 2013 (“Early Settlement Date”) and June 18, 2013 (“Final Settlement Date”) are publicly traded for U.S. federal income tax purposes. The notes, whether settled on the Early Settlement Date or the Final Settlement Date, will have an issue price equal to the fair market value of the notes on the Early Settlement Date, as set forth below.

Title of Notes	CUSIP Number	Issue Price
3.50% Subordinated Notes, due 6/15/2023	14040HBC8	98.931%