BLACKSTONE / GSO LONG-SHORT CREDIT INCOME FUND

Statement Pursuant to Section 19(a)

of the Investment Company Act of 1940

On December 31, 2013, the Fund paid a distribution on its common stock of \$0.158 per share to shareholders of record at the close of business on December 18, 2013. In accordance with generally accepted accounting principles ("GAAP"), the Fund estimates that 52.45% of that distribution is attributable to current fiscal year net investment income, and 47.55% is attributable to realized long-term capital gains.

The timing and character of distributions for federal income tax purposes are determined in accordance with income tax regulations which may differ from GAAP. As such, all or a portion of this distribution may be reportable as taxable income on your 2013 federal income tax return. The final tax character of any distribution declared in 2013 will be determined in January 2014 and reported to you on IRS Form 1099-DIV.

Please retain this document for your records.