

PIONEER MUNICIPAL & EQUITY INCOME TRUST

Form DEFA14A

September 09, 2008

TheAltmanGroup

Shareholder Proxy Services

September 8, 2008

IMPORTANT MATTER

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Re: Pioneer Municipal and Equity Income Trust (NYSE: PBF)
Auction Market Preferred Shares

Dear Shareholder:

Our firm has been retained by Pioneer Municipal and Equity Income Trust to contact you regarding your investment in preferred shares of Pioneer Municipal and Equity Income Trust, as of record date July 7, 2008. We have attempted to contact you, but have yet to be successful.

Please contact us immediately at 1-800-591-8238 between the hours of 9:00 a.m. and 11:00 p.m., Eastern Standard Time.

Thank you in advance for your assistance with this matter.

Sincerely,

Jennifer Kennedy
Investor Relations Supervisor
Shareholder Services
The Altman Group

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60 East 42nd Street, New York, New York 10165