See separate instructions.

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)			
SALIENT MLP & ENERGY INFRASTRUCTURE	45-5216026			
3 Name of contact for additional information	4 Telephone No. of contact		5 Email address of contact	
SALIENT PARTNERS, LP	1-800-809-0525		mlpinfo@salientpartners.com	
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact			
3435 STELZER ROAD	COLUMBUS, OH 43219			
8 Date of action	9 Class	Classification and description		
VARIOUS - SEE ATTACHED	ANY (RIC) SHARES			
10 CUSIP number 11 Serial number(s	5)	12 Ticker symbol	13 Account number(s)	
SEE ATTACHED N/A	N/A		N/A	
Part II Organizational Action Attac	h additional	statements if needed. S	See back of form for additional questions.	
14 Describe the organizational action and, if a	pplicable, the	date of the action or the da	ate against which shareholders' ownership is measured for	
the action ► THE SALIENT MLP & ENEF	RGY INFRAST	RUCTURE FUND II ("THE	FUND") PAID ITS QUARTERLY DISTRIBUTIONS	
ON 2/19/2013 TO SHAREHOLDERS OF RECOR	RD ON 02/14/2	2013; 4/30/2013 TO SHAR	EHOLDERS OF RECORD ON 4/26/2013; 7/30/2013	
TO SHAREHOLDERS OF RECORD ON 7/26/20	13; 10/30/201	3 TO SHAREHOLDERS O	F RECORD ON 10/28/2013.	
SEE ATTACHED SCHEDULE FOR PER SHARE	E DATA.			

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► <u>THE FUND ESTIMATES 65.8751% OF THE TOTAL DISTRIBUTIONS TO BE A RETURN OF CAPITAL</u>. SEE ATTACHED SCHEDULE FOR PER SHARE DATA.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE AMOUNT WAS DETERMINED IN ACCORDANCE WITH IRC SECTIONS 301 AND 316. PLEASE SEE ATTACHED STATEMENT.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► IRC SECTIONS 301 AND 316.

 18 Can any resulting loss be recognized?
 A LOSS WOULD NOT BE RECOGNIZED AS PART OF THE DISTRIBUTIONS. THE BASIS OF

 EACH SHAREHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF THE DISTRIBUTIONS WHICH WOULD AFFECT

 REALIZED GAIN OR LOSS RECOGNIZED ON THE DISPOSITION OF FUND SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► <u>THE FINAL AMOUNTS DETERMINED</u> TO BE RETURN OF CAPITAL SHALL BE REPORTED TO EACH SHAREHOLDER OF RECORD ON THEIR 2013 IRS FORM 1099-DIV.

		Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.							
Sign Here	Signa	ture ▶		Date ►	Date ►				
	Print	your name ► JOHN E. PRICE		Title► PRINC	CIPAL FINANCIAL OFFICER				
Paid Prepa	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed				
Use O		Firm's name	· · · · · · · · · · · · · · · · · · ·	·	Firm's EIN ►				
	···· y	Firm's address 🕨			Phone no.				
Send Fo	rm 89	37 (including accompanying stater	nents) to: Department of the Treasury.	, Internal Revenue Service, (Daden, UT 84201-0054				

Salient MLP & Energy Infrastructure Fund II Form 8937 Attachment For the year ended December 31, 2013

			Box 12 Ticker			
Reco	rd Date	Box 10 CUSIP	Symbol	Distribution Per Share	Return of Capital Per Share	ROC Percentage
2/14	/2013					
	iss A	79471L404	SMAPX	0.108553	0.082773	76.2512%
	iss C	79471L503	SMFPX	0.101712	0.082773	81.3797%
Cla	ass I	79471L602	SMLPX	0.127500	0.082773	64.9200%
4/26	6/2013					
Cla	ass A	79471L404	SMAPX	0.125958	0.084893	67.3976%
Cla	iss C	79471L503	SMFPX	0.118666	0.084893	71.5392%
Cla	ass I	79471L602	SMLPX	0.130000	0.084893	65.3021%
7/26	6/2013					
Cla	iss A	79471L404	SMAPX	0.129264	0.086894	67.2221%
Cla	iss C	79471L503	SMFPX	0.113262	0.086894	76.7194%
Cla	ass I	79471L602	SMLPX	0.135000	0.086894	64.3659%
10/2	8/2013					
10/2	0/2013					
Cla	iss A	79471L404	SMAPX	0.131003	0.088180	67.3115%
Cla	iss C	79471L503	SMFPX	0.112642	0.088180	78.2835%
Cla	ass I	79471L602	SMLPX	0.137500	0.088180	64.1309%