► See separate instructions.

1 Issuer's name 2 Issuer's employer identification number (EIN) SALLENT MLP & ENERGY INFRASTRUCTURE FUND 45.5216026 5 3 Name of contact for additional information 4 Telephone No. of contact 5 6 Number and steret (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and Zip code of contact 1290 BROADWAY, SUITE 1100 9 Classification and desorption 10 11/30/2016 Integration and desorption 9 Classification and desorption 13 11/30/2016 Integration and desorption 13 Account number(s) SEE ATTACHED Part III Organizational Action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action III state additional action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action P SEE ATTACHED STATEMENT. 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 IM THE AMOUNT SHOWN AS RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDERS TAX BASIS ON SHARES HELD. 10 16 Describe the calculation of the change in basis and the	Pa	art Reporting	lssuer			
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	16		0	basis and the	data that supports the calcula	ation, such as the market values of securities and the

Part II Organizational Action (continued)

 17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►
 PURSUANT TO IRC

 SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE
 IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND

 SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.
 PURSUANT TO IRC

18 Can any resulting loss be recognized? NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► PURSUANT TO IRC SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE.

				e examined this return, including accompa- tion of preparer (other than officer) is base			ıd
Sign Here			TAXPAYER	OF THIS FORM IS MAII	NTAINED AT THE	OFFICES OF THE	
			e preparer's name	Preparer's signature	Date	Check if self-employed	-
Paid Prepa Use O						Firm's EIN ►	_
	-	Firm's ac	Phone no.				
Send Fo	orm 89	37 (inclue	ding accompanying statem	ents) to: Department of the Treasury,	Internal Revenue Service,	Ogden, UT 84201-0054	

Salient MLP & Energy Infrastructure Fund SUPPLEMENTAL ATTACHMENT TO FORM 8937 EIN: 45-5216026

PART I, QUESTION 10 AND 12:

	CUSIP	TICKER	
CLASS	NUMBER	SYMBOL	
Class A	79471L404	SMAPX	
Class C	79471L503	SMFPX	
Institutional Class	79471L602	SMLPX	
Class R	79471L735	SMRPX	

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED NOVEMBER 30, 2016 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class A	79471L404	SMAPX	1/27/2016	1/28/2016	1/29/2016	\$0.149219	\$0.063924	\$0.085295
Class A	79471L404	SMAPX	4/27/2016	4/28/2016	4/29/2016	\$0.150262	\$0.064371	\$0.085891
Class A	79471L404	SMAPX	7/27/2016	7/28/2016	7/29/2016	\$0.144700	\$0.061988	\$0.082712
Class A	79471L404	SMAPX	10/26/2016	10/27/2016	10/28/2016	\$0.119220	\$0.051073	\$0.068147
Total Class A						\$0.563401	\$0.241356	\$0.322045

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class C	79471L503	SMFPX	1/27/2016	1/28/2016	1/29/2016	\$0.134638	\$0.057678	\$0.076960
Class C	79471L503	SMFPX	4/27/2016	4/28/2016	4/29/2016	\$0.138553	\$0.059355	\$0.079198
Class C	79471L503	SMFPX	7/27/2016	7/28/2016	7/29/2016	\$0.116130	\$0.049749	\$0.066381
Class C	79471L503	SMFPX	10/26/2016	10/27/2016	10/28/2016	\$0.102470	\$0.043897	\$0.058573
Total Class C						\$0.491791	\$0.210679	\$0.281112

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Institutional Class	79471L602	SMLPX	1/27/2016	1/28/2016	1/29/2016	\$0.154000	\$0.065972	\$0.088028
Institutional Class	79471L602	SMLPX	4/27/2016	4/28/2016	4/29/2016	\$0.154000	\$0.065972	\$0.088028
Institutional Class	79471L602	SMLPX	7/27/2016	7/28/2016	7/29/2016	\$0.154000	\$0.065972	\$0.088028
Institutional Class	79471L602	SMLPX	10/26/2016	10/27/2016	10/28/2016	\$0.124000	\$0.053121	\$0.070879
Total Institutional Class						\$0.586000	\$0.251037	\$0.334963

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R	79471L735	SMRPX	1/27/2016	1/28/2016	1/29/2016	\$0.153905	\$0.065932	\$0.087973
Class R	79471L735	SMRPX	4/27/2016	4/28/2016	4/29/2016	\$0.155241	\$0.066504	\$0.088737
Class R	79471L735	SMRPX	7/27/2016	7/28/2016	7/29/2016	\$0.156390	\$0.066996	\$0.089394
Class R	79471L735	SMRPX	10/26/2016	10/27/2016	10/28/2016	\$0.124460	\$0.053318	\$0.071142
Total Class R						\$0.589996	\$0.252750	\$0.337246