See separate instructions.

Ρ	art Reporting	lssuer			
1	Issuer's name				2 Issuer's employer identification number (EIN)
Sal	ient MLP & Energy Infr	astructure Fund			45-5216026
	Name of contact for ad		4 Telephon	e No. of contact	5 Email address of contact
ALI	PS FUND SERVICES			303-623-2577	
6	Number and street (or F	P.O. box if mail is not	delivered to s	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
129	0 BROADWAY, SUITE	1100			DENVER, CO 80203
8	Date of action		9 Class	ification and description	
11/	30/2019		REGULA	TED INVESTMENT COMPA	NY (RIC) SHARES
10	CUSIP number	11 Serial number((s)	12 Ticker symbol	13 Account number(s)
	SEE ATTACHED			SEE ATTACHED	
Pa	art II Organizati	onal Action Attac	ch additional	statements if needed. Se	e back of form for additional questions.
	the action ► <u>SEE A</u>	TTACHED STATEME	ENT		e against which shareholders' ownership is measured for
15		age of old basis \blacktriangleright	HE AMOUNT	SHOWN AS RETURN OF CA	ty in the hands of a U.S. taxpayer as an adjustment per
16	Describe the calculati valuation dates \blacktriangleright _{SE}	-	pasis and the c	data that supports the calcula	ation, such as the market values of securities and the

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Par	t 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
SECT	ION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE
IN GR	ROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND
SHAL	L BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK.
18	Can any resulting loss be recognized?
ON TH	HE RETURN OF CAPITAL DISTRIBUTION. THE SHAREHOLDER'S COST BASIS SHOULD BE ADJUSTED TO REFLECT THE
RETU	IRN 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

				nined this return, including accompanying sched f preparer (other than officer) is based on all inforr			
Sign Here			A SIGNED COPY (TAXPAYER	OF THIS FORM IS MAINTAIN	IED AT THE	OFFICES	OF THE
Paid	Print	<u></u>	reparer's name	Preparer's signature	Date	Check 🗌 if	PTIN
Prepa Use C	Dnly Firm's name					self-employed Firm's EIN ►	
		Firm s addre	ess ►		Phone no.		

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Send Form 8937 (including accompanying statements) 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
Class I	79471L602	SMLPX
Class R6	79471L735	SMRPX

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE TAX FISCAL YEAR ENDED NOVEMBER 30, 2019 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class A	79471L404	SMAPX	2/15/2019	2/19/2019	2/20/2019	\$0.077360	\$0.043071	\$0.034289
Class A	79471L404	SMAPX	5/15/2019	5/16/2019	5/17/2019	\$0.076040	\$0.042336	\$0.033704
Class A	79471L404	SMAPX	8/16/2019	8/19/2019	8/20/2019	\$0.075930	\$0.042275	\$0.033655
Class A	79471L404	SMAPX	11/15/2019	11/18/2019	11/19/2019	\$0.076030	\$0.042331	\$0.033699
Total Class A						\$0.305360	\$0.170013	\$0.135347

	CUSIP	TICKER			PAYABLE		TAXABLE DIVIDEND	RETURN OF CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class C	79471L503	SMFPX	2/15/2019	2/19/2019	2/20/2019	\$0.068700	\$0.038250	\$0.030450
Class C	79471L503	SMFPX	5/15/2019	5/16/2019	5/17/2019	\$0.061380	\$0.034174	\$0.027206
Class C	79471L503	SMFPX	8/16/2019	8/19/2019	8/20/2019	\$0.061820	\$0.034419	\$0.027401
Class C	79471L503	SMFPX	11/15/2019	11/18/2019	11/19/2019	\$0.063120	\$0.035143	\$0.027977
Total Class C						\$0.255020	\$0.141986	\$0.113034

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class I	79471L602	SMLPX	2/15/2019	2/19/2019	2/20/2019	\$0.080000	\$0.044541	\$0.035459
Class I	79471L602	SMLPX	5/15/2019	5/16/2019	5/17/2019	\$0.080000	\$0.044541	\$0.035459
Class I	79471L602	SMLPX	8/16/2019	8/19/2019	8/20/2019	\$0.080000	\$0.044541	\$0.035459
Class I	79471L602	SMLPX	11/15/2019	11/18/2019	11/19/2019	\$0.080000	\$0.044541	\$0.035459
Total Class I						\$0.320000	\$0.178164	\$0.141836

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R6	79471L735	SMRPX	2/15/2019	2/19/2019	2/20/2019	\$0.081040	\$0.045120	\$0.035920
Class R6	79471L735	SMRPX	5/15/2019	5/16/2019	5/17/2019	\$0.081660	\$0.045465	\$0.036195
Class R6	79471L735	SMRPX	8/16/2019	8/19/2019	8/20/2019	\$0.081480	\$0.045365	\$0.036115
Class R6	79471L735	SMRPX	11/15/2019	11/18/2019	11/19/2019	\$0.081360	\$0.045298	\$0.036062
Total Class R						\$0.325540	\$0.181248	\$0.144292