Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	ssuer		·				
1 Issuer's name		2 Issuer's employer identification number (EIN)					
Salient MLP & Energy Infra		45-5216026					
3 Name of contact for add	ditional information	4 Telephor	ne No. of contact	5 Email address of contact			
ALPS FUND SERVICES			303-623-2577				
6 Number and street (or P	O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact					
1290 BROADWAY, SUITE 1000 DENVER, CO 80203							
8 Date of action		9 Clas	sification and description				
11/30/2020			ATED INVESTMENT COMPANY	· , ,			
10 CUSIP number	11 Serial number((S)	12 Ticker symbol	13 Account number(s)			
SEE ATTACHED			SEE ATTACHED				
	nal Action Attac	ch additiona		back of form for additional questions.			
				against which shareholders' ownership is measured for			
the action ► SEE AT				·			
				in the hands of a U.S. taxpayer as an adjustment per			
				ITAL IN THE ATTACHED STATEMENT REPRESENTS			
A REDUCTION OF THE SH	AREHOLDERS TAX	(BASIS ON	SHARES HELD.				
40 5 7 7 1 1 1 1 7							
		pasis and the	data that supports the calculation	on, such as the market values of securities and the			
valuation dates ► SEE	LINE 15 ABOVE.						

Part II **Organizational Action** (continued) List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based PURSUANT TO IRC 17 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 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. 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 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 A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE Here Signature ▶ TAXPAYER. Print your name ▶ Preparer's signature Date Print/Type preparer's name PTIN Check | if Paid self-employed Preparer Firm's EIN ▶ Firm's name **Use Only**

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Phone no.

Firm's address ▶

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, 2020 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	2/18/2020	2/19/2020	2/20/2020	\$0.077560	\$0.000000	\$0.077560
Class A	79471L404	SMAPX	5/15/2020	5/18/2020	5/19/2020	\$0.076730	\$0.000000	\$0.076730
Class A	79471L404	SMAPX	8/17/2020	8/18/2020	8/19/2020	\$0.072830	\$0.000000	\$0.072830
Class A	79471L404	SMAPX	11/16/2020	11/17/2020	11/18/2020	\$0.073140	\$0.000000	\$0.073140
Total Class A		•		•		\$0.300260	\$0.000000	\$0.300260

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class C	79471L503	SMFPX	2/18/2020	2/19/2020	2/20/2020	\$0.068680	\$0.000000	\$0.068680
Class C	79471L503	SMFPX	5/15/2020	5/18/2020	5/19/2020	\$0.068080	\$0.000000	\$0.068080
Class C	79471L503	SMFPX	8/17/2020	8/18/2020	8/19/2020	\$0.052530	\$0.000000	\$0.052530
Class C	79471L503	SMFPX	11/16/2020	11/17/2020	11/18/2020	\$0.052180	\$0.000000	\$0.052180
Total Class C						\$0.241470	\$0.000000	\$0.241470

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class I	79471L602	SMLPX	2/18/2020	2/19/2020	2/20/2020	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	5/15/2020	5/18/2020	5/19/2020	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	8/17/2020	8/18/2020	8/19/2020	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	11/16/2020	11/17/2020	11/18/2020	\$0.080000	\$0.000000	\$0.080000
Total Class I						\$0.320000	\$0.000000	\$0.320000

							TAXABLE	RETURN OF
	CUSIP	TICKER			PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R6	79471L735	SMRPX	2/18/2020	2/19/2020	2/20/2020	\$0.081150	\$0.000000	\$0.081150
Class R6	79471L735	SMRPX	5/15/2020	5/18/2020	5/19/2020	\$0.080470	\$0.000000	\$0.080470
Class R6	79471L735	SMRPX	8/17/2020	8/18/2020	8/19/2020	\$0.081620	\$0.000000	\$0.081620
Class R6	79471L735	SMRPX	11/16/2020	11/17/2020	11/18/2020	\$0.080690	\$0.000000	\$0.080690
Total Class R						\$0.323930	\$0.000000	\$0.323930