See separate instructions.

Part I Reporting Issue

	art Reporti	ng issuer			
1	Issuer's name				2 Issuer's employer identification number (EIN)
Sal	ient MLP & Energy	Infrastructure Fund			45-5216026
		r additional information	4 Telephor	e No. of contact	5 Email address of contact
ALF	PS FUND SERVICES	S		303-623-2577	
			delivered to	street address) of contact	7 City, town, or post office, state, and ZIP code of contact
	0 BROADWAY, SUI	ITE 1000			DENVER, CO 80203
8	Date of action		9 Class	sification and description	
11/3	30/2021		REGULA	TED INVESTMENT COMP.	ANY (RIC) SHARES
10	CUSIP number	13 Account number(s)			
	SEE ATTACHED			SEE ATTACHED	
Pá		ational Action Atta	ch additiona		ee back of form for additional questions.
14					ate against which shareholders' ownership is measured for
	-	E ATTACHED STATEMI			
	<u></u>				
15					rity in the hands of a U.S. taxpayer as an adjustment per
	share or as a perc	centage of old basis \blacktriangleright T	HE AMOUNT	SHOWN AS RETURN OF (CAPITAL IN THE ATTACHED STATEMENT REPRESENTS
<u>A R</u>	EDUCTION OF THE	E SHAREHOLDERS TAX	K BASIS ON S	SHARES HELD.	
16		-	pasis and the	data that supports the calcu	lation, such as the market values of securities and the
	valuation dates	SEE LINE 15 ABOVE.			

For Paperwork Reduction Act Notice, see the separate Instructions.

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 ► <u>PURSUANT TO IRC SECTION 6045</u>, 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 knowled 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		ture ► _	TAXPAYER.	THIS FORM IS MAINTAINED	AT THE OF	FICES OF	THE				
Paid Prepa		your na Print/1	Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN				
Use C			aname address	Firm's EIN ► Phone no.							
Send Fo	rm 89	37 (inc	luding accompanying statements)	to: Department of the Treasury, Internal Re	venue Service, Ogo	den, 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, 2021 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	02/16/2021	02/17/2021	02/18/2021	\$0.078170	\$0.000000	\$0.078170
Class A	79471L404	SMAPX	05/17/2021	05/18/2021	05/19/2021	\$0.076520	\$0.000000	\$0.076520
Class A	79471L404	SMAPX	08/16/2021	08/17/2021	08/18/2021	\$0.076310	\$0.000000	\$0.076310
Class A	79471L404	SMAPX	11/15/2021	11/16/2021	11/17/2021	\$0.076200	\$0.000000	\$0.076200
Total Class A						\$0.307200	\$0.000000	\$0.307200

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class C	79471L503	SMFPX	02/16/2021	02/17/2021	02/18/2021	\$0.070180	\$0.000000	\$0.070180
Class C	79471L503	SMFPX	05/17/2021	05/18/2021	05/19/2021	\$0.062950	\$0.000000	\$0.062950
Class C	79471L503	SMFPX	08/16/2021	08/17/2021	08/18/2021	\$0.061000	\$0.000000	\$0.061000
Class C	79471L503	SMFPX	11/15/2021	11/16/2021	11/17/2021	\$0.061520	\$0.000000	\$0.061520
Total Class C						\$0.255650	\$0.000000	\$0.255650

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class I	79471L602	SMLPX	02/16/2021	02/17/2021	02/18/2021	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	05/17/2021	05/18/2021	05/19/2021	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	08/16/2021	08/17/2021	08/18/2021	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	11/15/2021	11/16/2021	11/17/2021	\$0.080000	\$0.000000	\$0.080000
Total Class I						\$0.320000	\$0.000000	\$0.320000

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R6	79471L735	SMRPX	02/16/2021	02/17/2021	02/18/2021	\$0.080860	\$0.000000	\$0.080860
Class R6	79471L735	SMRPX	05/17/2021	05/18/2021	05/19/2021	\$0.081550	\$0.000000	\$0.081550
Class R6	79471L735	SMRPX	08/16/2021	08/17/2021	08/18/2021	\$0.081840	\$0.000000	\$0.081840
Class R6	79471L735	SMRPX	11/15/2021	11/16/2021	11/17/2021	\$0.081360	\$0.000000	\$0.081360
Total Class R						\$0.325610	\$0.000000	\$0.325610