## Form **8937** (December 2011) Department of the Treasury

Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-2224

Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name WESTWOOD SALIENT MLP & ENERGY INFRASTRUCTURE FUND 45-5216026 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact ANGELA A. SIMMONS ASIMMONS@ULTIMUSFUNDSOLUTIONS.COM 6 Number and street (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 225 PICTORIA DRIVE, SUITE 450 CINCINNATI, OH 45246 8 Date of action 9 Classification and description SEE ATTACHED REGULATED INVESTMENT COMPANY (RIC) SHARES 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) SEE ATTACHED SEE ATTACHED N/A Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► THE WESTWOOD SALIENT MLP ENERGY & INFRASTRUCTURE FUND (THE "FUND") IS A REGULATED INVESTMENT COMPANY ("RIC") THAT DISTRIBUTES NET INVESTMENT INCOME QUARTERLY. A PORTION OF EACH DISTRIBUTION PAID BY THE FUND DURING THECALENDAR YEAR IS CONSIDERED A NON-TAXABLE RETURN OF CAPITAL. PLEASE REFER TO THE ATTACHMENT TO IRS FORM 8937 OR MORE DETAIL 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 ▶ THE AMOUNTS SHOWN AS A RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDER'S BASIS ON SHARES HELD. PLEASE REFER TO THE ATTACHMENT TO IRS FORM 8937 FOR MORE DETAIL 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 BASIS OF EACH SHAREHOLDER OF RECORD ON THE DISTRIBUTION DATES REFERENCED IN THE ATTACHEMENT TO IRS FORM 8937 SHALL BE REDUCED BY THE AMOUNT DETERMINED TO BE A NON-TAXABLE RETURN OF CAPITAL PLEASE REFER TO THE ATTACHMENT TO IRS FORM 8937 FOR MORE DETAIL

Part	Ц	Organizational Action (continued)				
	st the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax tr	eatment	t is based ▶	IRC SECTIONS 301 AND
316.						
			S WOULD NOT BE RECOGNIZED AS PA			
			TO BE ADJUSTED BY THE AMOUNT OF	THE DI	STRIBUTIO	N THAT WOULD AFFECT
REALIZ	ED GA	AIN OR LOSS RECOGNIZED ON THE DI	SPOSITION OF FUND SHARES.			
		any other information necessary to impler REPORTABLE FOR THE 2022 TAX YEA	ment the adjustment, such as the reportabl	e tax ye	ear ▶ <u>THE A</u>	MOUNTS AS REPORTED
Sign			nined this return, including accompanying sched r preparer (other than officer) is based on all inform			
Here	Signa	ture ▶Signature on file at taxpayer's of	ffice.	Date ►	1/17/2023	3
	Print	our name ► Angela A. Simmons		Title ►	Assistant	Treasurer
Paid		Print/Type preparer's name	Preparer's signature	Date	Moorolaill	Check if self-employed
Prepa		Firm's name ▶	1			Firm's EIN ▶
Use C	ווע	Firm's address				Phone no

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

## PART 1, QUESTION 10 AND 12:

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

## PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE TAX FISCAL YEAR ENDING NOVEMBER 30, 2022. A PORTION OF WHICH WAS DETERMINED TO BE A RETURN OF CAPITAL. THE DETAILS FOR EACH DISTRIBUTION IS LISTED BELOW:

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND	RETURN OF CAPITAL
Class A	79471L404	SMAPX	2/15/2022	2/16/2022	2/16/2022	\$0.077230	\$0.000000	\$0.077230
Class A	79471L404	SMAPX	5/16/2022	5/17/2022	5/17/2022	\$0.075200	\$0.000000	\$0.075200
Class A	79471L404	SMAPX	8/15/2022	8/16/2022	8/16/2022	\$0.074520	\$0.000000	\$0.074520
Class A	79471L404	SMAPX	11/15/2022	11/16/2022	11/16/2022	\$0.073940	\$0.000000	\$0.073940
Total Class A						\$0.300890	\$0.000000	\$0.300890

	CUSIP	TICKER	RECORD		PAYABLE		TAXABLE	RETURN OF
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	DIVIDEND	CAPITAL
Class C	79471L503	SMFPX	2/15/2022	2/16/2022	2/16/2022	\$0.068880	\$0.000000	\$0.068880
Class C	79471L503	SMFPX	5/16/2022	5/17/2022	5/17/2022	\$0.057010	\$0.000000	\$0.057010
Class C	79471L503	SMFPX	8/15/2022	8/16/2022	8/16/2022	\$0.057030	\$0.000000	\$0.057030
Class C	79471L503	SMFPX	11/15/2022	11/16/2022	11/16/2022	\$0.056450	\$0.000000	\$0.056450
Total Class C						\$0.239370	\$0.000000	\$0.239370

	CUSIP	TICKER	RECORD		PAYABLE		TAXABLE	RETURN OF
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	DIVIDEND	CAPITAL
Class I	79471L602	SMLPX	2/15/2022	2/16/2022	2/16/2022	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	5/16/2022	5/17/2022	5/17/2022	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	8/15/2022	8/16/2022	8/16/2022	\$0.080000	\$0.000000	\$0.080000
Class I	79471L602	SMLPX	11/15/2022	11/16/2022	11/16/2022	\$0.080000	\$0.000000	\$0.080000
Total Class I						\$0.320000	\$0.000000	\$0.320000

	CUSIP	TICKER	RECORD		PAYABLE		TAXABLE	RETURN OF
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	DIVIDEND	CAPITAL
Ultra Class	79471L735	SMRPX	2/15/2022	2/16/2022	2/16/2022	\$0.081130	\$0.000000	\$0.081130
Ultra Class	79471L735	SMRPX	5/16/2022	5/17/2022	5/17/2022	\$0.081280	\$0.000000	\$0.081280
Ultra Class	79471L735	SMRPX	8/15/2022	8/16/2022	8/16/2022	\$0.081310	\$0.000000	\$0.081310
Ultra Class	79471L735	SMRPX	11/15/2022	11/16/2022	11/16/2022	\$0.081510	\$0.000000	\$0.081510
Total Ultra Class						\$0.325230	\$0.000000	\$0.325230