

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-2224

► See separate instructions.

## Part I Reporting Issuer

1 Issuer's name <b>WESTWOOD SALIENT MLP &amp; ENERGY INFRASTRUCTURE FUND</b>		2 Issuer's employer identification number (EIN) <b>XX-XXX6026</b>	
3 Name of contact for additional information <b>ANGELA A. SIMMONS</b>	4 Telephone No. of contact <b>513.587.3457</b>	5 Email address of contact <b>ASIMMONS@ULTIMUSFUNDSOLUTIONS.COM</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>225 PICTORIA DRIVE, SUITE 450</b>		7 City, town, or post office, state, and Zip code of contact <b>CINCINNATI, OH 45246</b>	
8 Date of action <b>SEE ATTACHED</b>		9 Classification and description <b>REGULATED INVESTMENT COMPANY (RIC) SHARES</b>	
10 CUSIP number <b>SEE ATTACHED</b>	11 Serial number(s) <b>N/A</b>	12 Ticker symbol <b>SEE ATTACHED</b>	13 Account number(s) <b>N/A</b>

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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 THE CALENDAR YEAR MAY BE CONSIDERED A NON-TAXABLE RETURN OF CAPITAL. PLEASE REFER TO THE ATTACHMENT TO IRS FORM 8937 OR MORE DETAIL.**

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 ► **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.**

16 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 ATTACHMENT 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 II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **IRC SECTIONS 301 AND 316.**

**18** Can any resulting loss be recognized? ► **A LOSS WOULD NOT BE RECOGNIZED AS PART OF THE DISTRIBUTIONS. THE BASIS OF EACH SHAREHOLDER OF RECORD WOULD NEED TO BE ADJUSTED BY THE AMOUNT OF THE DISTRIBUTION THAT WOULD AFFECT REALIZED GAIN OR LOSS RECOGNIZED ON THE DISPOSITION OF FUND SHARES.**

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **THE AMOUNTS AS REPORTED ABOVE ARE REPORTABLE FOR THE 2025 TAX YEAR.**

**Sign Here**

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.

Signature ► On File Date ► On File

Print your name ► **Angela A. Simmons**

Title ► **Assistant Treasurer**

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

PART 1, QUESTION 10 AND 12:

CLASS	CUSIP NUMBER	TICKER SYMBOL
Class A	90386K712	SMAPX
Class C	90386K696	SMFPX
Class I	90386K720	SMLPX
Ultra Class	906386K688	SMRPX

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE TAX FISCAL YEAR ENDING NOVEMBER 30, 2025. 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	90386K712	SMAPX	2/13/2025	2/14/2025	2/18/2025	\$0.108200	\$0.036159	\$0.072041
Class A	90386K712	SMAPX	5/14/2025	5/15/2025	5/16/2025	\$0.108100	\$0.036126	\$0.071974
Class A	90386K712	SMAPX	8/14/2025	8/15/2025	8/18/2025	\$0.108400	\$0.036226	\$0.072174
Class A	90386K712	SMAPX	11/14/2025	11/17/2025	11/18/2025	\$0.110000	\$0.036760	\$0.073240
Total Class A						\$0.434700	\$0.145271	\$0.289429

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND	RETURN OF CAPITAL
Class C	90386K696	SMFPX	2/13/2025	2/14/2025	2/18/2025	\$0.089300	\$0.029843	\$0.059457
Class C	90386K696	SMFPX	5/14/2025	5/15/2025	5/16/2025	\$0.088800	\$0.029676	\$0.059124
Class C	90386K696	SMFPX	8/14/2025	8/15/2025	8/18/2025	\$0.088800	\$0.029676	\$0.059124
Class C	90386K696	SMFPX	11/14/2025	11/17/2025	11/18/2025	\$0.087800	\$0.029342	\$0.058458
Total Class C						\$0.354700	\$0.118536	\$0.236164

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND	RETURN OF CAPITAL
Class I	90386K720	SMLPX	2/13/2025	2/14/2025	2/18/2025	\$0.115000	\$0.038431	\$0.076569
Class I	90386K720	SMLPX	5/14/2025	5/15/2025	5/16/2025	\$0.115000	\$0.038431	\$0.076569
Class I	90386K720	SMLPX	8/14/2025	8/15/2025	8/18/2025	\$0.115000	\$0.038431	\$0.076569
Class I	90386K720	SMLPX	11/14/2025	11/17/2025	11/18/2025	\$0.115000	\$0.038431	\$0.076569
Total Class I						\$0.460000	\$0.153726	\$0.306274

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND	RETURN OF CAPITAL
Ultra Class	906386K688	SMRPX	2/13/2025	2/14/2025	2/18/2025	\$0.117500	\$0.039267	\$0.078233
Ultra Class	906386K688	SMRPX	5/14/2025	5/15/2025	5/16/2025	\$0.117200	\$0.039167	\$0.078033
Ultra Class	906386K688	SMRPX	8/14/2025	8/15/2025	8/18/2025	\$0.117600	\$0.039300	\$0.078300
Ultra Class	906386K688	SMRPX	11/14/2025	11/17/2025	11/18/2025	\$0.117300	\$0.039200	\$0.078100
Total Ultra Class						\$0.469600	\$0.156934	\$0.312666