

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 SEC. 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED IN IRC SEC. 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SEC. 301(C)(2), THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF CAPITAL. A LOSS MAY BE 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 SEC. 6045, 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 SHAREHOLDERS' SHARES SHOULD BE ADJUSTED AS OF THE DISTRIBUTION DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE. THE FINAL AMOUNT OF TAXABLE DIVIDENDS AND NON-TAXABLE RETURN OF CAPITAL (I.E., NON-DIVIDEND DISTRIBUTIONS) WILL BE REPORTED TO SHAREHOLDERS ON THEIR 2017 FORM 1099-DIV.

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 Here

Signature ►  Date ► 2/15/19

Print your name ► FRANK WATERHOUSE Title ► 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.	

Highland Energy MLP Fund

Supplemental attachment to Form 8937

Part I, Box 10:

Class A Shares: 43090E357
 Class C Shares: 43090E340
 Class Y Shares: 43090E324

Part I, Box 12:

Class A Shares: HEFAX
 Class C Shares: HEFCX
 Class Y Shares: HEFYX

Part 2, Box 14, 15 & 16

Record Date	Ex Date	Payable Date	Per Share Distribution			Per Share Nontaxable Return of Capital			Per Share Taxable Dividend		
			Class A	Class C	Class Y	Class A	Class C	Class Y	Class A	Class C	Class Y
02/05/2018	02/06/2018	02/06/2018	0.082662	0.075211	0.08561	0.082662	0.075211	0.085610	0.000000	0.000000	0.000000
05/06/2018	05/07/2018	05/07/2018	0.089933	0.083886	0.091997	0.089933	0.083886	0.091997	0.000000	0.000000	0.000000
08/06/2018	08/07/2018	08/07/2018	0.091689	0.084798	0.093969	0.091689	0.084798	0.093969	0.000000	0.000000	0.000000
11/05/2018	11/06/2018	11/07/2018	0.092500	0.085342	0.094841	0.092500	0.085342	0.094841	0.000000	0.000000	0.000000