► See separate instructions.

Part Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)						
HIGHLAND ENERGY MLP FUND		45-6436434					
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact					
HIGHLAND CAPITAL MANAGEMENT	(972)628-4100						
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact						
300 CRESCENT COURT, SUITE 700	DALLAS, TX 75201						
8 Date of action							
02/04/2016	NON-DIVIDEND DISTRIBUTIONS PAID I	N CALENDAR YEAR 2016					
10 CUSIP number 11 Serial number	s) 12 Ticker symbol	13 Account number(s)					
SEE ATTACHMENT	SEE ATTACHMENT						
	ch additional statements if needed. See b	· · · · · · · · · · · · · · · · · · ·					
-		ainst which shareholders' ownership is measured for					
the action ► THE HIGHLAND ENERGY	MLP FUND PAID DISTRIBUTIONS TO ITS SH	IAREHOLDERS PER THE ATTACHED SCHEDULE.					
THE PERCENTAGE OF THESE DISTRIBUTION	NS WHICH REPRESENTS A NON-TAXABLE	RETURN OF CAPITAL WILL NOT BE ACCURATELY					
KNOWN UNTIL A FUTURE DATE. UP TO 1009	6 OF THE DISTRIBUTION PAYMENTS COUL	D REPRESENT A NON-TAXABLE RETURN OF					
CAPITAL (I.E., NON-DIVIDEND DISTRIBUTION	IS).						

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 ► <u>THE TOTAL AMOUNT OF NON-TAXABLE RETURN OF CAPITAL, ON THE ATTACHED SCHEDULE</u> MAY REPRESENT A REDUCTION IN THE SHAREHOLDERS' TAX BASIS IN THEIR SHARES HELD.

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 TAX BASIS OF THE SHAREHOLDERS' SHARES IS DECREASED BY THE PER SHARE AMOUNT OF NON-TAXABLE RETURN OF CAPITAL SHOWN ON THE ATTACHED SCHEDULE, MULTIPLIED BY THE NUMBER OF SHARES THE SHAREHOLDER OWNS.

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.
 AGAINST AND REDUCE THE ADJUSTED TAX BASIS OF THE STOCK.

18 Can any resulting loss be recognized? ► <u>NO LOSS WILL BE RECOGNIZED AS A RESULT OF ANY NON-TAXABLE RETURN OF</u> 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 2016 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						ISSUER	Date ►	2/12/2016					
	Print	your name								Title ►			
Paid Preparer Use Only	ror	Print/Type preparer's name					Preparer's signature			Date		Check if self-employed	PTIN
										Firm's EIN ►			
	, ,	Firm's address ►										Phone no.	
Send Fo	orm 89	37 (inclu	dina	accompar	nvina sta	ements) t	o: Department of t	the Treas	urv Internal R	evenue Se	rvice. Oa	den UT 84201	-0054

Highland Energy MLP Fund

Supplemental attachment to Form 8937

Part I, Box 10:

- Class A Shares: 43090E357
- Class C Shares: 43090E340
- Class R Shares: 43090E332

Class Y Shares: 43090E324

Part I, Box 12:

- Class A Shares: HEFAX
- Class C Shares: HEFCX
- Class R Shares: HEFRX
- Class Y Shares: HEFYX

Part 2, Box 14, 15 & 16

Record Date	Ex Date	Payable Date	I	Per Share Distribution			Per Share Nontaxable Return of Capital					Per Share Taxable Dividend				
			<u>Class A</u>	<u>Class C</u>	<u>Class R</u>	<u>Class Y</u>	<u>Class A</u>	<u>Class C</u>	<u>Class R</u>	<u>Class Y</u>	<u>Cla</u>	<u>ss A</u>	<u>Class C</u>	<u>Class R</u>	<u>Class Y</u>	
2/4/2016	2/5/2016	2/5/2016	0.113652	0.105356	0.111100	0.116900	TBD	TBD	TBD	TBD	Т	ЗD	TBD	TBD	TBD	