► See separate instructions.

### Part Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)
HIGHLAND ENERGY MLP FUND		45-6436434
<b>3</b> Name of contact for additional information <b>4</b> 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 delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact
300 CRESCENT COURT, SUITE 700		DALLAS, TX 75201
<b>9</b> Classification and description		
08/07/2017 NON-DIVIDEND DISTRIBUTIONS PAID I		D IN CALENDAR YEAR 2017
10CUSIP number11Serial number(s)	<b>12</b> Ticker symbol	13 Account number(s)
SEE ATTACHMENT	SEE ATTACHMENT	
Part II Organizational Action Attack	additional statements if needed. See	back of form for additional questions.
14 Describe the organizational action and, if ap	plicable, the date of the action or the date	against which shareholders' ownership is measured for
the action ► THE HIGHLAND ENERGY M	LP FUND PAID DISTRIBUTIONS TO ITS	SHAREHOLDERS PER THE ATTACHED SCHEDULE.
		E RETURN OF CAPITAL WILL NOT BE ACCURATELY
KNOWN UNTIL A FUTURE DATE. UP TO 100%	OF THE DISTRIBUTION PAYMENTS COL	JLD REPRESENT A NON-TAXABLE RETURN OF
CAPITAL (I.E., NON-DIVIDEND DISTRIBUTIONS	).	

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 <a href="https://www.metcantropy.org">https://www.metcantropy.org</a> THE TOTAL AMOUNT OF NON-TAXABLE RETURN OF CAPITAL ON THE ATTACHED SCHEDULE
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.

**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 2017 FORM 1099-DIV.

			ve examined this return, including accomp ation of preparer (other than officer) is base		
Sign Here	Signa	ture Si ME		Date ► _ <u>9/15</u> ,	/2017
	Print	rint your name► BRIAN MITTS		Title► SECRETARY, PFO, PAO	
Paid Prepa	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed
Use C					Firm's EIN ►
	, <b>,</b>	Firm's address ►		Phone no.	
Send Fo	rm 89	37 (including accompanying statem	ents) to: Department of the Treasury.	Internal Revenue Service. Oc	Iden. UT 84201-0054

# Highland Energy MLP Fund

Supplemental attachment to Form 8937

### <u>Part I, Box 10:</u>

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

## Part I, Box 12:

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

## Part 2, Box 14, 15 & 16

Record Date	Ex Date	Payable Date	Per Sh	Per Share Distribution	tion	Per S
			<u>Class A</u>	Class C	Class Y	Class
8/7/2017	8/8/2017	8/8/2017	0.099823	0.092240	0.103026	TBC

vidend	Class Y	TBD
Per Share Taxable Dividend	Class C	TBD
Per Sha	<u>Class A</u>	TBD
ırn of Capital	Class Y	TBD
taxable Retu	Class C	TBD
lon	0	н
Per Share Nontaxable Return of Capit	<u>Class A</u> <u>Cl</u>	TBD T