► See separate instructions.

T ditt Thepot ang isoder		
1 Issuer's name		2 Issuer's employer identification number (EIN)
Oppenheimer SteelPath MLP Alpha Plus Fund	t	45-4066290
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
OppenheimerFunds Services	1-800-225-5677	info@ofiglobal.com
6 Number and street (or P.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact	
4002 South Tueson Way		Contennial CO 00112
6803 South Tucson Way 8 Date of action	Centennial, CO 80112	
	9 Classification and description	
Calendar 2014	Non-dividend distributions paid in c	alendar year 2014
10CUSIP number11Serial number	(s) <b>12</b> Ticker symbol	13 Account number(s)
See Attachment	See Attachment	
		e back of form for additional questions. e against which shareholders' ownership is measured for
-		e return of capital distributions to its shareholders per
the attached schedule.		e return of capital distributions to its shareholders per
		ty in the hands of a U.S. taxpayer as an adjustment per
share or as a percentage of old basis $\blacktriangleright$ T	he total amount of non-taxable return of	capital, on the attached schedule, represents a
reduction in the shareholders' tax basis in the	eir shares held.	
-		ation, such as the market values of securities and the
		per share amount of non-taxable return of capital, 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 ► <u>Pursuant to IRC</u> 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. 302(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 capital. A loss may be</u> realized upon the disposition of 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 shareholder's 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 2014 Form 1099-DIV.

		der penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and ief, 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	Signa	ture► James A. Kennedy		Date ►							
	Print	your name► James A. Kennedy		Title ►							
Paid Prepa	ror	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed						
Use C		Firm's name			Firm's EIN ►						
	,	Firm's address 🕨	Phone no.								
Cond Lo	rm 00	07 (including accompanying statemay	ata) tay Danastmant of the Treasury	Internal Devenue Convice	Orden 11T 04001 0054						

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

### **Oppenheimer SteelPath MLP Alpha Plus Fund**

Supplemental attachment of Form 8937

## Part I, Box 10:

Class A Shares:	858268832
Class C Shares:	858268824
Class I Shares:	858268766
Class Y Shares:	858268816

# Part 1, Box 12:

Class A Shares:	MLPLX
Class C Shares:	MLPMX
Class I Shares:	OSPPX
Class Y Shares:	MLPNX

#### Part 2, Box 14, 15 & 16:

Record	Ex	Payable	Per Share Distribution				Per Share Nontaxable Return of Capital				Per Share Taxable Dividend			
Date	Date	Date	Class A	Class C	Class I	Class Y	Class A	Class C	Class I	Class Y	Class A	Class C	Class I	Class Y
2/5/2014	2/6/2014	2/7/2014	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.0000	\$0.0000	\$0.0000	\$0.0000
5/5/2014	5/6/2014	5/7/2014	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.0000	\$0.0000	\$0.0000	\$0.0000
8/6/2014	8/7/2014	8/8/2014	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.0000	\$0.0000	\$0.0000	\$0.0000
11/5/2014	11/6/2014	11/7/2014	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.1643	\$0.0000	\$0.0000	\$0.0000	\$0.0000