► See separate instructions.

Tart Reporting issuer		
1 Issuer's name		2 Issuer's employer identification number (EIN)
Oppenheimer SteelPath MLP Select 40 Fund		27-1423380
	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	delivered to street address) of contact	7 City, town, or post office, state, and Zip code of contact
6803 South Tucson Way		Centennial, CO 80112
8 Date of action	9 Classification and description	
Calendar 2014	Non-dividend distributions paid in c	
10         CUSIP number         11         Serial number(serial	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
	h MLP Select 40 Fund paid non-taxable	return of capital to its shareholders per the attached
schedule.		
	e total amount of non-taxable return of	ty in the hands of a U.S. taxpayer as an adjustment per capital, on the attached schedule, represents a
-	areholders' shares is decreased by the p	ation, such as the market values of securities and the per share amount of non-taxable return of capital, on the

Page	2
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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. 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? ► No loss will be recognized as a result of any non-taxable return of capital. A loss may be 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.

			e examined this return, including accompa- tion of preparer (other than officer) is base		ents, and to the best of my knowledge and reparer has any knowledge.
Sign Here	Signa	ture► James A. Kennedy		Date ►	
	Print	your name► James A. Kennedy		Title ►	
Paid Prepa	arer	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.
o	~ ~ ~	a= // / //			

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

# **Oppenheimer SteelPath MLP Select 40 Fund**

Supplemental attachment of Form 8937

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

858268105	858268808	858268790	858268303	858268204
Class A Shares:	Class C Shares:	Class   Shares:	Class W Shares:	Class Y Shares:

### <u>Part 1, Box 12:</u>

	MULTEX	NSPSX	MLPYX	MLPTX
Class A Chasses	Class A Shares:	Clace I Sharpe:	Class W Shares:	Class Y Shares:

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

s W Class Y Class 1765 \$0.1765 \$0.17	re distribution Class I Class W Class Y Class \$0.1765 \$0.1765 \$0.1765 \$0.17	Per Share Distribution Per Share Nontaxable Retuined ass. Class I Class I Class I Class I Class I Class I So.1765 \$0.1	Date         Class A         Class C         Class B         Class B <thclass b<="" th=""> <thclass b<="" th=""> <thclas< th=""></thclas<></thclass></thclass>
Class Y Class 5 \$0.1765 \$0.17	Class Class W Class Y Class \$0.1765 \$0.1765 \$0.1765 \$0.17 ************************************	Class A Class C Class I Class W Class Y Class \$0.1765 \$0.1765 \$0.1765 \$0.1765 \$0.17 \$0.1765 \$0.1765 \$0.1765 \$0.1765 \$0.17	Date         Class A         Class C         Class M         Class V         C
	Class I Class W C \$0.1765 \$0.1765 \$0.1765 \$0.1765	Class A Class C Class I Class W C \$0.1765 \$0.1765 \$0.1765 \$0.1765 \$ \$0.1765 \$0.1765 \$0.1765 \$	Date         Class A         Class C         Class M         Class W         C           2/7/2014         \$0.1765
	<u>Class  </u> \$0.1765 \$0.1765	Class A Class C class 1 C \$0.1765 \$0.1765 \$0.1765 \$0.1765 \$0.1765 \$0.1765	Date         Class A         Class J         Class J         C           (4         2/7/2014         \$0.1765         \$0.1765         \$0.1765         \$0.1765           (4         5/7/2014         \$0.1765         \$0.1765         \$0.1765         \$0.1765