

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 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 ▶ /s/ James A. Kennedy Date ▶ _____

Print your name ▶ James A. Kennedy Title ▶ _____

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.

Oppenheimer SteelPath MLP Alpha Plus Fund

EIN#: 45-4066290

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 Date	Ex Date	Payable Date	Per Share Distribution				Per Share Nontaxable Return of Capital					Per Share Taxable Dividend*				
			Class A	Class C	Class I	Class Y	Class A	Class C	Class I	Class Y	ROC %	Class A	Class C	Class I	Class Y	Taxable %
1/5/2017	1/6/2017	1/6/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
2/6/2017	2/7/2017	2/7/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
3/6/2017	3/7/2017	3/7/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
4/4/2017	4/5/2017	4/5/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
5/4/2017	5/5/2017	5/5/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
6/6/2017	6/7/2017	6/7/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
7/6/2017	7/7/2017	7/7/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
8/3/2017	8/4/2017	8/4/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
9/6/2017	9/7/2017	9/7/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
10/5/2017	10/6/2017	10/6/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
11/2/2017	11/3/2017	11/3/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%
11/27/2017	11/28/2017	11/28/2017	\$0.054800	\$0.054800	\$0.054800	\$0.054800	\$0.029018	\$0.029018	\$0.029018	\$0.029018	52.9529%	\$0.025782	\$0.025782	\$0.025782	\$0.025782	47.0471%

* Eligible for treatment as qualified dividend income or dividends received deduction. Limitations may apply.