Form **8937**(December 2017) Department of the Treasury

Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Oppenheimer SteelPath MLP Alpha Plus Fund 45-4066290 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact OppenheimerFunds Services 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 Centennial, CO 80112 6803 South Tucson Way 9 Classification and description 8 Date of action Non-dividend distributions paid in calendar year 2017 Calendar 2017 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) See Attachment See Attachment Organizational Action Attach additional statements if needed. See back of form for additional questions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action The Oppenheimer SteelPath MLP Alpha Plus Fund paid non-taxable return of capital distributions to its shareholders per the attached schedule. 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 The total amount of non-taxable return of capital, on the attached schedule, represents a reduction in the shareholders' tax basis in their shares held. 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, on the attached schedule, multiplied by the number of shares the shareholder owns.

Part II Organizational Action (continued)

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Sec.	302(C)(.	2), the portion	on of a distribut	tion, which is	not a dividend,	, snall be appl	iled against	and reduc	e the adju	sted tax ba	asis of the stock.		
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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	Ex	Payable	Per Share Distribution			Per Share Nontaxable Return of Capital					Per Share Taxable Dividend*					
<u>Date</u>	<u>Date</u>	<u>Date</u>	Class A	Class C	Class I	Class Y	Class A	Class C	Class I	Class Y	ROC %	Class A	Class C	<u>Class I</u>	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.