

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 Select 40 Fund
 EIN#: 27-1423380
 Supplemental attachment of Form 8937

Part I, Box 10:

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

Part 1, Box 12:

Class A Shares: MLPFX
 Class C Shares: MLPEX
 Class I Shares: OSPSX
 Class W Shares: MLPYX
 Class Y Shares: MLPTX

Part 2, Box 14, 15 & 16:

Record Date	Ex Date	Payable Date	Per Share Distribution					Per Share Nontaxable Return of Capital					ROC %	Per Share Taxable Dividend*					Taxable %
			Class A	Class C	Class I	Class W	Class Y	Class A	Class C	Class I	Class W	Class Y		Class A	Class C	Class I	Class W	Class Y	
1/5/2017	1/6/2017	1/6/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
2/6/2017	2/7/2017	2/7/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
3/6/2017	3/7/2017	3/7/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
4/4/2017	4/5/2017	4/5/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
5/4/2017	5/5/2017	5/5/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
6/6/2017	6/7/2017	6/7/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
7/6/2017	7/7/2017	7/7/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
8/3/2017	8/4/2017	8/4/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
9/6/2017	9/7/2017	9/7/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
10/5/2017	10/6/2017	10/6/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
11/2/2017	11/3/2017	11/3/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%
11/27/2017	11/28/2017	11/28/2017	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.058800	\$0.048107	\$0.048107	\$0.048107	\$0.048107	\$0.048107	81.8151%	\$0.010693	\$0.010693	\$0.010693	\$0.010693	\$0.010693	18.1849%

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