Form **8937** (December 2011)

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Internal Nevertue Service			- Coc coparate menucial	j
Part I Reporting I	Issuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
MAINGATE MLP FUND				27-6896939
3 Name of contact for add	ditional information 4	5 Email address of contact		
ANGELA A. TER MAAT		angela.termaat@usbank.com		
6 Number and street (or F	P.O. box if mail is not de	7 City, town, or post office, state, and Zip code of contact		
777 EAST WISCONSIN AV	ENUE 5TH FLOOR	MILWAUKEE, WISCONSIN 53202		
8 Date of action		9 Class	sification and description	
02/29/2012, 04/25/2012, 07/	25/2012, 10/25/2012	NONTA	XABLE RETURN OF CAPI	TAL DISTRIBUTION
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)
560599102			AMLPX	
Part II Organization	onal Action Attach	additiona	I statements if needed.	See back of form for additional questions.
14 Describe the organiza	tional action and, if app	plicable, the	e date of the action or the c	date against which shareholders' ownership is measured for
the action ► THE MA	AINGATE MLP FUND I	PAID A NO	NTAXABLE RETURN OF	CAPITAL DISTRIBUTION ON 02/29/2012, 04/25/2012,
				3/2012, 07/23/2012, AND 10/23/2012 (EX DATE 01/24/2012,
				TAXABLE RETURN OF CAPITAL DISTRIBUTION PAID TO
				012 IS 100 PERCENT OF THE TOTAL DIVIDEND AMOUNT.
9.17.11.E.1.02.D.2.11.0 0.1.11.2.0	0110 011 01720720127	0 1/20/20 12	10772072072774475 10720724	
				urity in the hands of a U.S. taxpayer as an adjustment per
				CAPITAL PORTION OF THE DIVIDEND PAID TO D12 WAS 0.157500 PER SHARE.
SHAREHOLDERS OF REC	OND ON 01/23/2012, (5412512012	, 0112312012, AND 10123120	TIZ WAS 0.107300 FER SHARE.
	-		• •	culation, such as the market values of securities and the 0.157500 FOR THE SHAREHOLDERS OF RECORD ON
				IN ACCORDANCE WITH IRC §301 AND IRC §316.

Part		Organizational Action (continued)			
17 Li	st the	applicable Internal Revenue Code section((s) and subsection(s) upon which the tax tr	eatment is based ▶	PRC §§ 301, 316
18 C	an any	resulting loss be recognized? ► NO LOS	SS CAN BE RECOGNIZED ON THE DIST	RIBUTIONS PAID	ON 02/29/2012, 04/25/2012,
			RS OF RECORD ON 01/23/2012, 04/23/20	12, 07/23/2012, AN	D 10/23/2012. POTENTIAL GAIN
MAY RI	ESULT	IF SHAREHOLDER HAS A ZERO BASIS	S		
			nent the adjustment, such as the reportabl	e tax year ▶ <u>THE I</u>	NFORMATION PROVIDED
ABOVE	WILL	BE PROVIDED ON THE SHAREHOLDER	RS 2012 1099 DIV STATEMENT BOX 3.		
0.			nined this return, including accompanying sched preparer (other than officer) is based on all inform		
Sign Here _{Sign}		ture ▶	Date ►		
	J.g. 10	· ·			
	Print	your name ►	In	Title ▶	T
Paid Prepa	arer	Print/Type preparer's name	Preparer's signature	Date	Check if if self-employed
Use Only					Firm's EIN ▶
		Firm's address ▶			Phone no.

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