See separate instructions.

Part I Reporting Issuer

1	Issuer's name		2 Issuer's employer identification number (EIN)						
MA	AINGATE MLP FUND		27-6896939						
3	Name of contact for additional information	for additional information 4 Telepho				5 Email address of contact			
ANGELA A. TER MAAT			414-287-3013			angela.termaat@usbank.com			
6	Number and street (or P.O. box if mail is no	ntact	7 City, town, or post office, state, and Zip code of contact						
77	7 EAST WISCONSIN AVENUE 5TH FLOOR		MILWAUKEE, WISCONSIN 53202						
8	Date of action	9	Classifica	ation and descrip	tion				
01	27/2015, 04/27/2015, 07/27/2015, 10/27/201	CAPITAL DIS	DISTRIBUTION						
10	CUSIP number 11 Serial number 560599201	(s)		Ticker symbol LPX		13 Account number(s)			
Ρ		ch add			ded. See bad	ck of form for additional questions.			
14									
	the action ► THE MAINGATE MLP FUN) A NONTA	XABLE RETUR	N OF CAPITA	L DISTRIBUTION ON 01/27/2015, 04/27/2015,			
07	27/2015, AND 10/27/2015 TO SHAREHOLD	ERS O	F RECORD	ON 01/23/2015	04/23/2015, 0	07/23/2015, AND 10/23/2015 (EX DATE 01/26/2015,			
04	/24/2015, 07/24/2015, AND 10/26/2015). THE	ESTIN	ATED PER	RCENT OF THE	NONTAXABL	E RETURN OF CAPITAL DISTRIBUTION PAID TO			
S⊦	AREHOLDERS OF RECORD ON 01/23/201	5, 04/23	3/2015, 07/2	23/2015, AND 10	/23/2015 IS 10	00 PERCENT OF THE TOTAL DIVIDEND AMOUNT.			

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 ► <u>THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO</u> SHAREHOLDERS OF RECORD ON 01/23/2015, 04/23/2015, 07/23/2015, AND 10/23/2015 WAS 0.157500 PER SHARE.

16 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 BASIS IS LOWERED BY THE PER SHARE AMOUNT OF 0.157500 FOR THE SHAREHOLDERS OF RECORD ON 01/23/2015, 07/23/2015, AND 10/23/2015. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 AND IRC §316.

	In the first of th
17	List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based IRC §§ 301, 316
	Can any resulting loss be recognized? ► <u>NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID ON 01/27/2015, 04/27/2015,</u> 27/2015, AND 10/27/2015 TO THE SHAREHOLDERS OF RECORD ON 01/23/2015, 04/23/2015, 07/23/2015, AND 10/23/2015. POTENTIAL GAI
ЛA	/ RESULT IF SHAREHOLDER HAS A ZERO BASIS.
19	Provide any other information necessary to implement the adjustment, such as the reportable tax year THE INFORMATION PROVIDED
٩B	OVE WILL BE PROVIDED ON THE SHAREHOLDERS 2015 1099 DIV STATEMENT BOX 3.

	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	Signa	ture ►	Date ►	Date ►							
	Print	your name 🕨		Title ►	Title►						
Paid Prepa	rer	Print/Type preparer's name	Preparer's signature	Date	Check if PTIN self-employed						
Use (Firm's name			Firm's EIN 🕨						
		Firm's address 🕨			Phone no.						
Send Fo	rm 89	37 (including accompanying state	ments) to: Department of the Treasury,	Internal Revenue Service, 0	Ogden, UT 84201-005	4					