



Section 19(a) Notice

May 18, 2017 – Duff & Phelps Select Energy MLP Fund Inc. (NYSE: DSE) declared a distribution of \$0.22 per share to shareholders of record at the close of business on May 11, 2017, payable May 18, 2017. The Fund estimates that 100 percent of the distribution is attributable to return of capital. All amounts are based on U.S. generally accepted accounting principles which may differ from federal income tax regulations.

Please note, the amounts and sources of distributions reported in this notice are only estimates and are not being provided for tax reporting purposes. The actual amounts and sources of the amounts for tax reporting purposes will depend upon the Fund's investment experience during the remainder of the fiscal year and may be subject to changes based on tax regulations. The Fund will send you a Form 1099-DIV for the calendar year that will tell you how to report these distributions for federal tax purposes.

For more information on the Duff & Phelps Select Energy MLP Fund Inc., contact shareholder services at (866) 270-7788, by email at duff@virtus.com, or visit the DSE website at www.virtus.com/our-products/closed-end-fund-details/DSE.

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