

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ §301(c) and §316(a)

Blank lines for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ The return of capital per share should reduce the taxpayer's adjusted basis of each share held on the date of distribution. Upon disposition of all or a portion of the shares, the taxpayer should recognize greater gain or less loss.

Blank lines for providing information regarding the recognition of resulting loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The reportable tax year of distribution is 2014. Actual return of capital will be reflected on the taxpayer's 2014 form 1099.

Blank lines for providing any other information necessary to implement the adjustment.

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 ▶  Date ▶ 12/12/2014

Print your name ▶ **A signed copy is maintained by the issuer** Title ▶ **Vice President**

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.	

Duff & Phelps Select Energy MLP Fund Inc. - (PHG9)
Form 8937 Attachment
10/31/2014

EIN: 46-5230014

Distribution Per Share						
Ex-Date	Record Date	Payable Date	Original Income Declaration	Revised Ordinary Income	Revised Return of Capital ("ROC")	ROC as percent of Original
8/14/2014	8/18/2014	8/29/2014	0.3150	0.000000000	0.315000000	100.0000%