Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

Department of the Treasury		ı	• • • • • • • • • • • • • • • • • • •		
Internal Revenue Service Part Reportir	l lecuer		See separate instructions.		
1 Issuer's name	ng Issuer			2 Issuer's employer iden	tification number (FIN)
i lasaci e name				2 issue a employer iden	modulor nambor (Env)
Duff & Phelps Select E	neray MI P Fund Inc.			46-5230	1014
3 Name of contact for		4 Telephon	e No. of contact	5 Email address of contact	
Fund Services			866-270-7598	closedendfunds@virtus.co	m
6 Number and street (or P.O. box if mail is not	delivered to	street address) of contact	7 City, town, or post office, sta	ite, and ZIP code of contact
100 Pearl Street		- I - aı		Hartford, CT 06103	
8 Date of action		9 Class	sification and description		
44120147		Datum	f Camital		
11/30/17 10 CUSIP number	11 Serial number(Return o	12 Ticker symbol	13 Account number(s)	
10 COOR Hamber	TT Conditionion	۵,	12 Hokor dymbor	10 / 1000d/it ridinizor(c)	
26433F108	N/A		DSE (NYSE)	N/A	
		ch additiona		ee back of form for additional qu	
14 Describe the orga	nizational action and, if a	pplicable, the	date of the action or the da	ate against which shareholders' own	ership is measured for
the action ► <u>Dur</u>	ing the year ended Nov	ember 30, 20	017, the issuer distributed	to its sharholders, 100% of which	
constituted a non-taxa	ble return of capital. S	ee attachmer	nt for a list of distribution o	dates and return of capital amount	s per share.
15 Describe the guar	stitative effect of the ora	nizational act	tion on the back of the secu	rity in the hands of a U.S. taxpayer a	is an adjustment ner
				oution per share, as well as, the no	
				are should reduce the taxpayer's a	
			of the original distribution		
	•		• •	ulation, such as the market values of	
			and accumulated earnings	and profits was performed as of 1	1/30/17
in order to determine	the non-taxable return	of capital.			
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				M	
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Part		Organizational Action (continued)			
17 L	ist the	applicable Internal Revenue Code section	o(s) and subsection(s) upon whic	h the tax treatment is based ▶	§301(c) and §316(a)
				4.44	
18 (an any	resulting loss be recognized? ► The re	turn of capital per share shou	ld reduce the taxpayer's adju	sted basis of each share held
on the	date o	f distribution. Upon disposition of all o	r a portion of the shares, the t	axpayer should recognize gr	eater gain or less loss.
		any other information necessary to imple			eportable tax year of
uistrin	ution	5 2017. Actual return of capital will be	renected on the taxpayer 3 20	17 101111 1000.	
					- "
	Unde	r penalties of perjury, I declare that I have exa , it is true, correct, and complete. Declaration o	mined this return, including accomp f preparer (other than officer) is base	panying schedules and statements and on all information of which prepare	and to the best of my knowledge and are has any knowledge.
Sign		- · O		,	1 1 -
Here	Signa	ature >		Date ▶	11/2018
	Deint	your name ► A signed copy is maintaine	d by the issuer	Title ► Vice Pres	ident
Paid	LPrint	your name ► A signed copy is maintaine Print/Type preparer's name	Preparer's signature	Date Vice Pres	Check if PTIN
Prep	arer				self-employed
Use		Firm's name			Firm's EIN ▶
Cond E	orm 90	Firm's address 337 (including accompanying statements)	to: Department of the Tressury	Internal Revenue Service Occ	Phone no.

Duff & Phelps Select Energy MLP Fund Inc. Form 8937 Attachment

EIN: 46-5230014

11/30/2017

			Distr	Distribution Per Share	e.	
Ex-Date	Record Date	Payable Date	Original Income Declaration	Revised Ordinary Income	Revised Return of Capital ("ROC")	ROC as percent of Original
2/9/2017	2/13/2017	2/21/2017	0.2200	0.0000	0.2200	100.0000%
5/9/2017	5/11/2017	5/18/2017	0.2200	0.0000	0.2200	100.0000%
8/9/2017	8/11/2017	218/2017	0.2200	0.0000	0.2200	100.000%
11/10/2017	11/13/2017	11/20/2017	0.2200	0.000	0.2200	100.0000%