

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
MAINGATE MLP FUND		27-6896939	
3 Name of contact for additional information	4 Telephone No. of contact	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 not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
777 EAST WISCONSIN AVENUE 5TH FLOOR		MILWAUKEE, WISCONSIN 53202	
8 Date of action		9 Classification and description	
07/25/2013		NONTAXABLE RETURN OF CAPITAL DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
560599102		AMLPX	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ THE MAINGATE MLP FUND PAID A NONTAXABLE RETURN OF CAPITAL DISTRIBUTION ON 07/25/2013 TO SHAREHOLDERS OF RECORD ON 07/23/2013 (EX DATE 07/24/2013). THE ESTIMATED PERCENT OF THE NONTAXABLE RETURN OF CAPITAL DISTRIBUTION PAID TO SHAREHOLDERS OF RECORD ON 07/23/2013 IS 100 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 ▶ THE TOTAL NONTAXABLE RETURN OF CAPITAL PORTION OF THE DIVIDEND PAID TO SHAREHOLDERS OF RECORD ON 07/23/2013 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 07/23/2013. THE RATE WAS DETERMINED IN ACCORDANCE WITH IRC §301 AND IRC §316.

