

Part II Organizational Action (continued)

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

18 Can any resulting loss be recognized? ▶ NO LOSS CAN BE RECOGNIZED ON THE DISTRIBUTIONS PAID TO THE SHAREHOLDERS. PLEASE REFER TO ATTACHED SCHEDULE. POTENTIAL GAIN MAY 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 ABOVE 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
Signature ▶ / John Alban / Date ▶ 3/03/2016

Paid Preparer Use Only	Print your name ▶	Preparer's signature	Title ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

FORM 8937 Report of Organizational Actions Affecting Basis of Securities

The Cushing Energy Income Fund

EIN : 45-2909232

<u>Part I</u>	<u>Box 10 Cusip Number</u>	<u>Box 12 Ticker Symbol</u>
	23162T102	SRF

Part II, #15, Organizational action on the basis of the security in the hands of a U.S. taxpayer:

<u>Record Date</u>	<u>Ex-Dividend Date</u>	<u>Payable Date</u>	<u>Total Distribution Per Share</u>	<u>Total ROC Per Share</u>
3/11/2015	3/9/2015	3/16/2015	\$0.118000	\$0.118000
3/18/2015	3/16/2015	3/31/2015	\$0.039000	\$0.039000
4/17/2015	4/15/2015	4/30/2015	\$0.039000	\$0.039000
5/19/2015	5/15/2015	5/29/2015	\$0.039000	\$0.039000
6/17/2015	6/15/2015	6/30/2015	\$0.039000	\$0.039000
7/17/2015	7/15/2015	7/31/2015	\$0.039000	\$0.039000
8/19/2015	8/17/2015	8/31/2015	\$0.039000	\$0.039000
9/17/2015	9/15/2015	9/30/2015	\$0.195000	\$0.195000
10/19/2015	10/15/2015	10/30/2015	\$0.195000	\$0.195000
11/18/2015	11/16/2015	11/30/2015	\$0.195000	\$0.195000
12/17/2015	12/15/2015	12/30/2015	\$0.133000	\$0.133000