

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.

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 2017 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 ▶ _____ Date ▶ _____

Print your name ▶ _____ Title ▶ _____

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.

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, 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>
1/20/2017	1/18/2017	1/31/2017	\$0.040000	\$0.040000
2/17/2017	2/15/2017	2/28/2017	\$0.040000	\$0.040000
3/20/2017	3/16/2017	3/31/2017	\$0.040000	\$0.040000
4/17/2017	4/12/2017	4/28/2017	\$0.040000	\$0.040000
5/19/2017	5/17/2017	5/31/2017	\$0.040000	\$0.040000
6/16/2017	6/14/2017	6/30/2017	\$0.040000	\$0.040000
7/18/2017	7/14/2017	7/31/2017	\$0.040000	\$0.040000
8/17/2017	8/15/2017	8/31/2017	\$0.040000	\$0.040000
9/18/2017	9/15/2017	9/29/2017	\$0.040000	\$0.040000
10/18/2017	10/17/2017	10/31/2017	\$0.040000	\$0.040000
11/16/2017	11/15/2017	11/30/2017	\$0.040000	\$0.040000