

Salient MLP & Energy Infrastructure Fund
Form N-8F
December 15, 2014
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM N-8F

Application Pursuant to Section 8(f) of the
Investment Company Act of 1940 ("Act")
and Rule 8f-1 Thereunder for Order Declaring
that a Registered Investment Company has Ceased
to be an Investment Company under the Act

I. General Identifying
Information

Reason fund is applying to
deregister (check only one;
1. for descriptions, see
Instruction 1 above):

☒ Merger

☐ Liquidation

Abandonment of
Registration

(Note: Abandonments of
Registration answer only

☐ questions 1 through 15,
24 and 25 of this form
and complete
verification at the end of
the form.)

Election of status as a
Business Development
Company

(Note: Business

☐ Development

☐ Companies answer only
questions 1 through 10
of this form and
complete verification at
the end of the form.)

Name of fund: Salient MLP
2. & Energy Infrastructure
Fund

3. Securities and Exchange
Commission File No.:

811-22530

- Is this an initial Form N-8F
or an amendment to a
4. previously filed Form
N-8F?

☒ Initial
Application ☐ Amendment

- Address of Principal
Executive Office (include
No. & Street, City, State,
5. Zip Code):

4265 San Felipe, 8th Floor
Houston, TX 77027

- Name, address, and
telephone number of
individual the Commission
6. staff should contact with
any questions regarding this
form:

Pablo Javier Man
K&L Gates LLP
State Street Financial
Center
One Lincoln Street

Boston, MA 02111
(617) 951-9209

7. Name, address and telephone number of individual or entity responsible for maintenance and preservation of fund records in accordance with rules 31a-1 and 31a-2 under the Act [17 CFR 270.31a-1, .31a-2]:

Salient Capital	U.S.
Advisors, LLC	Bancorp
4265 San	Fund
Felipe, 8th	Services,
Floor	LLC
Houston, TX	615 East
77027	Michigan
(713) 993-4675	Street
	Milwaukee,
	WI 53202

NOTE: Once deregistered, a fund is still required to maintain and preserve the records described in rules 31a-1 and 31a-2 for the periods specified in those rules.

8. Classification of fund (check only one):

☒ Management company;
☐ Unit investment trust; or
☐ Face-amount certificate company.

9. Subclassification if the fund is a management company (check only one):

☐ Open-end ☒ Closed-end

10. State law under which the fund was organized or formed (e.g., Delaware, Massachusetts):

Delaware

11. Provide the name and address of each investment adviser of the fund (including sub-advisers) during the last five years, even if the fund's contracts with those advisers have been

terminated:

Salient Capital Advisors, LLC
4265 San Felipe, 8th Floor
Houston, TX 77027
(713) 993-4675

Provide the name and address of each principal underwriter of the fund during
12. the last five years, even if the fund's contracts with those underwriters have been terminated:

Stifel, Nicolaus & Company,
Incorporated
237 Park Avenue
New York, NY 10017

RBC Capital Markets, LLC
One Beacon St., 24th Floor
Boston, MA 02108

Morgan Keegan &
Company, Inc.
50 N. Front Street
Memphis, TN 38103

Oppenheimer & Co., Inc.
300 Madison Avenue
New York, NY 10017

Robert W. Baird & Co.
Incorporated
800 Maryland Avenue
St. Louis, MO 63105

BB&T Capital Markets, a
division of Scott &
Stringfellow, LLC
901 East Byrd Street., Ste
300
Richmond, VA 23219

If the fund is a unit
13. investment trust ("UIT")
provide:

- (a) Depositor's name(s)
and address(es):
- (b) Trustee's name(s) and
address(es):

Not applicable.

Is there a UIT registered
under the Act that served
14. as a vehicle for investment
in the fund (e.g., an
insurance company
separate account)?

[] [x]
Yes No

If Yes, for each UIT state:
Name(s):

File No.:

811-_____

Business Address:

Not applicable.

15. (a) Did the fund obtain approval from the board of directors concerning the decision to engage in a Merger, Liquidation or Abandonment of Registration?

☒ [x]

Yes

If Yes, state the date on which the board vote took place:

April 15, 2014 and May 20,
2014

If No, explain:

- Did the fund obtain approval
from the shareholders
concerning the decision to
(b) engage in a Merger,
Liquidation or
Abandonment of
Registration?

☒]
~~Yes~~ No

If Yes, state the date on
which the shareholder vote
took place:

November 13, 2014

If No, explain:

II. Distributions to Shareholders

- Has the fund distributed any
assets to its shareholders in
16. connection with the Merger or
Liquidation?

☒ []
Yes No

- If Yes, list the date(s) on
which the fund made those
(a) distributions:

November 17, 2014

- (b) Were the distributions made
on the basis of net assets?

☒]
~~Yes~~ No

- Were the distributions made
(c) pro rata based on share
ownership?

☒]
Yes
~~No~~

If No to (b) or (c) above,
describe the method of
distributions to

- (d) shareholders. For Mergers,
provide the exchange
ratio(s) used and explain
how it was calculated:

- Liquidations
(e) only: Not
applicable.

Were any distributions to
shareholders made in kind?

[☐]
] No
Yes

If Yes, indicate the percentage of
fund shares owned by affiliates,
or any other affiliation of
shareholders:

- Closed-end funds
only:
17. Has the fund issued
senior securities?

☐ ☒
Yes No

If Yes, describe the
method of calculating
payments to senior
securityholders and
distributions to other
shareholders:

18. Has the fund
distributed all of its
assets to the fund's
shareholders?

☒ ☐
Yes No

If No,

- How many
shareholders
does the fund
(a) have as of the
date this form is
filed?

- Describe the
relationship of
(b) each remaining
shareholder to
the fund:

19. Are there any
shareholders who
have not yet received
distributions in
complete liquidation
of their interests?

☐ ☒
Yes No

If Yes, describe
briefly the plans (if
any) for distributing

to, or preserving the
interests of, those
shareholders:

III. Assets and Liabilities

Does the fund have
any assets as of the
20. date this form is filed?
(See question 18
above)

☐ ☒
Yes No

If Yes,

Describe the type
and amount of
each asset

(a) retained by the
fund as of the
date this form is
filed:

(b) Why has the
fund retained the
remaining
assets?

(c) Will the
remaining assets
be invested in
securities?

☐ ☐
] No
Yes

Does the fund have
any outstanding debts
(other than
face-amount
21. certificates if the fund
is a face-amount
certificate company)
or any other
liabilities?

☐ Yes
☒ No

If Yes,

Describe the type and
(a) amount of each debt
or other liability:

How does the fund
(b) intend to pay these
outstanding debts or
other liabilities?

IV. Information About
Event(s) Leading to
Request For
Deregistration

List the expenses
incurred in
22. (a) connection with the
Merger or
Liquidation:
(i) Legal expenses:
\$84,525
(ii) Accounting
expenses: \$5,000
Other expenses
(iii) (list and identify
separately): \$0
Total expenses
(iv) (sum of lines
(i)-(iii)
above): \$89,525

(b) How were those
expenses allocated?

The acquiring fund,
Salient Midstream &
MLP Fund, and
Salient MLP &
Energy Infrastructure
Fund (each a "Fund")
each bore expenses
incurred in
connection with the
reorganization.
Expenses specific to

one or each of the
Funds were expensed
as incurred while
non-fund specific
expenses were
allocated on a pro
rata basis based upon
net assets.

(c) Who paid those
expenses?

Each of Salient
Midstream & MLP
Fund and Salient
MLP & Energy
Infrastructure Fund
paid those expenses
in the manner
described in Question
22(b), above.

(d) How did the fund pay
for unamortized
expenses (if any)?
Not applicable.

23. Has the fund previously
filed an application for
an order of the
Commission regarding
the Merger or
Liquidation?

☐ Yes
☒ No

If Yes, cite the release
numbers of the
Commission's notice and
order or, if no notice or
order has been issued,
the file number and date
the application was filed:

V. Conclusion of Fund
Business

24. Is the fund a party to any
litigation or
administrative

proceeding?

☐ Yes ☒ No

6

If Yes, describe
the nature of any
litigation or
proceeding and
the position taken
by the fund in that
litigation:

Is the fund now
engaged, or
intending to
engage, in any
25. business activities
other than those
necessary for
winding up its
affairs?

[
] [x] No
Yes

If Yes, describe
the nature and
extent of those
activities:

VI. Mergers Only

State the name
of the fund
surviving the
26. (a) Merger:
Salient
Midstream &
MLP Fund

State the
Investment
Company Act
file number of
(b) the fund
surviving the
Merger:

811-22626

(c) If the merger
or
reorganization

agreement has
been filed with
the
Commission,
state the file
number(s),
form type used
and date the
agreement was
filed:

333-198304
Form 497
(Appendix A)
September 30,
2014

If the merger
or
reorganization
agreement has
not been filed
with the
(d) Commission,
provide a copy
of the
agreement as
an exhibit to
this form.

Not applicable.

VERIFICATION

The undersigned states that (i) he has executed this Form N-8F application for an order under section 8(f) of the Investment Company Act of 1940 on behalf of Salient MLP & Energy Infrastructure Fund, (ii) he is President and Chief Executive Officer of Salient MLP & Energy Infrastructure Fund, and (iii) all actions by shareholders, trustees, and any other body necessary to authorize the undersigned to execute and file this Form N-8F application have been taken. The undersigned also states that the facts set forth in this Form N-8F application are true to the best of his knowledge, information and belief.

/s/ Gregory A. Reid
Gregory A. Reid
President and Chief
Executive Officer
Salient Midstream &
MLP Fund
Salient MLP &
Energy Infrastructure
Fund