Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

1 Issuer's name ALPS/ALERIAN MLP INFRASTRUCTURE INDEX FUND 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact ALPS FUND SERVICES 1-877-398-8461 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 1290 BROADWAY, SUITE 1100 DENVER 8 Date of action 9 Classification and description OCTOBER 31, 2014 10 CUSIP number 11 Serial number(s) 12 Ticker symbol ALERX 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 CORPORATION DECLARED DISTRIBUTIONS TO SHAREHOLDERS DURING THE 2014 CALENDAR YEAR WITH EX-DATES OF FEBRUARY 12, 2014; MAY 12, 2014; AUGUST 12, 2014; AND OCTOBER 30, 2014. THE CORPORATION HAS A TAX YEAR-END OF OCTOBER 31, 2014. 23.29593% OF EACH DISTRIBUTION PAID THROUGH OCTOBER 31, 2014 WAS CONSIDERED A TAXABLE DISTRIBUTION FROM THE CORPORATION'S EARNINGS AND PROFITS, AND IS THEREFORE A RETURN OF CAPITAL TO THE SHAREHOLDER.								
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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 RETURN OF CAPITAL PERCENTAGES SHOWN IN LINE 14 ABOVE REPRESENT								
A REDUCTION OF THE SHAREHOLDERS TAX BASIS ON SHARES HELD.								
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								
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Part II Organizational Action (continued)

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