Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I	Reporting I	lssuer			<u> </u>	
1 Issuer's	name				2 Issuer's employer identification number (EIN)	
Kayne Ande	arson Midstrea	m/Energy Fund, Inc			27-3335731	
		ditional information	5 Email address of contact			
Terry Hart 6 Number and street (or P.O. box if mail is not deliver				1-877-657-3863	CEF@kaynecapital.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	
811 Main St	reet, 14th Floor	r			Houston, TX 77002	
8 Date of a			9 Class	sification and description	Flousion, TX 17002	
See below		I	Commor		I	
10 CUSIP r	number	11 Serial number	(S)	12 Ticker symbol	13 Account number(s)	
106	61E108			KMF		
Part II		onal Action Attac	ch additiona		See back of form for additional questions.	
14 Descri					date against which shareholders' ownership is measured for	
the act	tion ► Kayne A	Anderson Midstream	/Energy Fund	Inc. (KMF) paid distribution	ons to common shareholders during 2018 that were	
determined t	to be nontaxable	e upon computation	of KMF's earr	nings and profits after the	tax year-end. See Part II, Line 15 for the amount of	
distributions	per share.					
15 Depari	ha tha guantitat	tive offeet of the oran	anizational act	ion on the basis of the ac-	ourity in the hands of a LLC taypoyer as an adjustment per	
	•				curity in the hands of a U.S. taxpayer as an adjustment per reduced by the nontaxable distributions paid per share as	
					record date of 7/9/18 and payment date of 7/13/18, \$0.0897	
					of 10/11/18 and payment date of 10/31/18, \$0.0896 with a	
					2/20/18 and payment date of 12/31/18.	
16 Descri	be the calculation	on of the change in b	pasis and the	data that supports the cal	culation, such as the market values of securities and the	
		-			Section 312, and the regulations thereunder. Amounts in	
				ax basis in its shares to t		
	J					

Part	Ш	Organizational Action (continued)				
17		applicable Internal Revenue Code section(s	s) and subsection(s) upon which the tax tre	eatment	is based ▶	Tax Treatment is based
upon l	Interna	Revenue Code Section 301 (c) and 316	(a).			
18	Can an	y resulting loss be recognized? ► No.				
10	oan an	resulting loss be recognized:				
		any other information necessary to implem	nent the adjustment, such as the reportable	e tax yea	ar▶ <u>These</u>	actions are effective on the
dates	of dist	ribution identified above.				
0:		er penalties of perjury, I declare that I have examif, it is true, correct, and complete. Declaration of p				
Sign Here	Sign	ature ▶	Date ►			
	Drint	your name ► Terry A. Hart		Title ▶	Chief Fin	ancial Officer and Treasurer
Doi:			Preparer's signature	Date	OTHEL LILL	PTIN
Paid Prep						Check if if self-employed
Use		Firm's name ▶				Firm's EIN ▶
-	,	Firm's address ▶				Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054