

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Strategic Funds, Inc. - Dreyfus MLP Fund		2 Issuer's employer identification number (EIN) 47-3223864	
3 Name of contact for additional information Dreyfus - A BNY Mellon Company	4 Telephone No. of contact 1-800-373-9387	5 Email address of contact www.dreyfus.com - Contact Us	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 200 Park Avenue - 7th Floor		7 City, town, or post office, state, and Zip code of contact New York, NY 10166	
8 Date of action Calendar 2016		9 Classification and description Non-dividend distributions paid in calendar year 2016	
10 CUSIP number See attachment	11 Serial number(s)	12 Ticker symbol See attachment	13 Account number(s)

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 ▶

Dreyfus MLP Fund paid non-taxable return of capital distributions as follows:

Date of distribution	distribution per share	Return of capital per share
March 31, 2016	\$0.0934	\$0.0934
June 30, 2016	\$0.1450	\$0.1450
September 30, 2016	\$0.1450	\$0.1450
December 30, 2016	\$0.1450	\$0.1450
totals	\$0.5284	\$0.5284

15 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 total amount of non-taxable return of capital represents a reduction in the shareholders' tax basis in their 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 valuation dates ▶

The tax basis of the shareholders' shares is decreased by the per share amount of non-taxable return of capital multiplied by the number of shares the shareholder owns.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
 Pursuant to IRC Section 302(C)(2), the distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? ▶ _____
 No loss will be recognized as a result of any non-taxable return of capital. A loss may be realized upon the disposition of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
 The final amount of the non-taxable return of capital (non-dividend distributions) was reported to shareholders on their 2016 Form 1099-DIV.

Sign Here

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.

Signature ▶ _____ Date ▶ _____

Print your name ▶ A signed copy is maintained by the issuer 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.	

**Strategic Funds, Inc. - Dreyfus MLP Fund
Form 8937 Attachment
2016**

47-3223864

<u>Share Class</u>	<u>Box 10, CUSIP</u>	<u>Box 12, Ticker Symbol</u>
Class A shares	86271F-51-1	DMFAX
Class C shares	86271F-49-5	DMFCX
Class I shares	86271F-48-7	DMFIX
Class Y shares	86271F-47-9	DMFYX
