Report of Organizational Actions
Affecting Basis of Securities

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.B.N.Y 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 2017

9 Classification and description
Non-dividend distributions paid in calendar year 2017

10 CUSIP number

11 Serial number(s)

12 Ticker symbol

13 Account number(s)
See attachment
See attachment

Part II  Organizational Action Attach additional statements if needed. See back of form or 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:

<table>
<thead>
<tr>
<th>Date of distribution</th>
<th>distribution per share</th>
<th>Return of capital per share</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 31, 2017</td>
<td>$0.1450</td>
<td>$0.1450</td>
</tr>
<tr>
<td>June 30, 2017</td>
<td>$0.1450</td>
<td>$0.1450</td>
</tr>
<tr>
<td>September 29, 2017</td>
<td>$0.1450</td>
<td>$0.1450</td>
</tr>
<tr>
<td>totals</td>
<td>$0.4350</td>
<td>$0.4350</td>
</tr>
</tbody>
</table>

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) will be reported to shareholders on their 2017 Form 1099-DIV.

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 [ ] if self-employed  PTIN

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