

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Strategic Funds, Inc. - Dreyfus MLP Fund		47-3223864	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Dreyfus - A BNY Mellon Company	1-800-373-9387	www.dreyfus.com - Contact Us	
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	
200 Park Avenue - 7th Floor		New York, NY 10166	
8 Date of action		9 Classification and description	
Calendar 2015		Non-dividend distributions paid in calendar year 2015	
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 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
September 30, 2015	\$0.0986	\$0.0986
December 31, 2015	\$0.0956	\$0.0956
totals	\$0.1942	\$0.1942

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 ▶
Pusuant 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 2015 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
2015

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