

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ABRDN GLOBAL INFRASTRUCTURE FUND*		26-3202484	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
ABRDN INC. (F.K.A - ABERDEEN STANDARD INVESTMENTS INC)	215-405-5700		
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	
C/O ABRDN INC., 1900 MARKET STREET, SUITE 200		PHILADELPHIA, PA 19103	
8 Date of action		9 Classification and description	
3/18/2022, 6/17/2022, 9/16/2022		COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
003022415, 003022399		AIFRX, AIAFX	

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 ► A PERCENTAGE OF THE DISTRIBUTIONS PAID IN JUNE AND SEPTEMBER 2022 WERE RETURN OF CAPITAL DISTRIBUTIONS AND NOT DISTRIBUTIONS OF DIVIDEND INCOME AS DEFINED UNDER INTERNAL REVENUE CODE SECTIONS 301(c)(2) AND 316. SEE ATTACHMENT.

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 ► SEE ATTACHMENT. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABRDN GLOBAL INFRASTRUCTURE FUND.

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 ► SEE ATTACHMENT.

Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ►

INTERNAL REVENUE CODE SECTIONS 316, 301(c)(1), AND 301(c)(2).

18 Can any resulting loss be recognized? ► NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABRDN GLOBAL INFRASTRUCTURE FUND.**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ►

THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN TAX YEAR 2022.

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 ► SHARON FERRARI

Title ► ASSISTANT TREASURER

Paid Preparer Use Only

Print/Type preparer's name MICHAEL J MOONEY	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN *
Firm's name ► ERNST & YOUNG U.S. LLP			Firm's EIN ►	*
Firm's address ► ONE MANHATTAN WEST NEW YORK, NY 10001-8604			Phone no.	212-773-3000

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

ABRDN GLOBAL INFRASTRUCTURE FUND
 EIN: 26-3202484
 FORM 8937 ATTACHMENT

CUSIP	TICKER	EX DATE:	RECORD DATE:	PAYABLE DATE:	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE PER SHARE	RETURN OF CAPITAL PER SHARE	LONG TERM CAPITAL PER SHARE
003022399	AIAFX	3/18/2022	3/17/2022	3/21/2022	0.1780	0.0000	0.0000	0.1780
003022399	AIAFX	6/17/2022	6/16/2022	6/21/2022	0.1755	0.0980	0.0192	0.0583
003022399	AIAFX	9/16/2022	9/15/2022	9/19/2022	0.1766	0.1477	0.0289	0.0000
003022415	AIFRX	3/18/2022	3/17/2022	3/21/2022	0.1900	0.0000	0.0000	0.1900
003022415	AIFRX	6/17/2022	6/16/2022	6/21/2022	0.1900	0.1061	0.0208	0.0631
003022415	AIFRX	9/16/2022	9/15/2022	9/19/2022	0.1900	0.1589	0.0311	0.0000