

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name EIP GROWTH AND INCOME FUND		2 Issuer's employer identification number (EIN) 74-3158279	
3 Name of contact for additional information ENERGY INCOME PARTNERS, LLC	4 Telephone No. of contact (203) 349-8232	5 Email address of contact ir@eipinvestments.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 10 WRIGHT STREET		7 City, town, or post office, state, and ZIP code of contact WESTPORT, CT 06880	
8 Date of action December 31, 2018		9 Classification and description Common Stock - Regulated Investment Company	
10 CUSIP number 268529203/268529104	11 Serial number(s) n/a	12 Ticker symbol EIPX/EIPFX	13 Account number(s) n/a

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 ▶ The Issuer paid a quarterly distribution to common shareholders from January through December 2018. All or a portion of the first three distributions constitute a non-taxable return of capital.

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 portion of the distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer. See Statement 1 for the non-taxable return of capital.



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 ▶ Issuer's current and accumulated earnings and profits were compared to distributions paid during the year ended December 31, 2018. The non-taxable return of capital represents the amount of distributions paid during the year ended December 31, 2018 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.

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 301, 316, 852.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Statement 1 for the per share amounts and dates of distributions impacted by this organizational action. This organizational action is reportable with respect to its year ended December 2018.

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 ▶	1/24/19	
	Print your name ▶	Bruno Pos Santos	Title ▶	CFO	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Kenneth Sandgren		1/16/19		P01222741
	Firm's name ▶ Deloitte Tax LLP	Firm's EIN ▶ 86-1065772	Phone no. 215-246-2300		
	Firm's address ▶ 1700 Market street, Philadelphia, PA 19103				

EIP GROWTH AND INCOME FUND
F.E.I.N. 74-3158279
FOR THE YEAR ENDED DECEMBER 31, 2018
ATTACHMENT TO FORM 8937

NON-TAXABLE RETURN OF CAPITAL

Class	Ticker	Cusip	Distribution	Per Share Reduction of Basis in Stock
			Ex-Date	
Class I	EIPIX	268529203	3/28/2018	0.0770000000
Class I	EIPIX	268529203	6/27/2018	0.1290000000
Class I	EIPIX	268529203	9/26/2018	0.0710290066
Class I	EIPIX	268529203	12/19/2018	0.0000000000
Investor	EIPFX	268529104	3/28/2018	0.0650000000
Investor	EIPFX	268529104	6/27/2018	0.1160000000
Investor	EIPFX	268529104	9/26/2018	0.0593209286
Investor	EIPFX	268529104	12/19/2018	0.0000000000