(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name EIP GROWTH AND INCOME FUND 74-3158279 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact **ENERGY INCOME PARTNERS, LLC** (203) 349 - 8232 ir@eipinvestments.com 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 10 WRIGHT STREET WESTPORT, CT 06880 8 Date of action 9 Classification and description October 31, 2023 Common Stock - Regulated Investment Company 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) 268529203 / 268529104 EIPIX / EIPFX Organizational Action Attach additional statements if needed. See back of form for additional questions. 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 November 2022 through October 2023. All or a portion of the four distributions constitute a non-taxable return of capital. 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 15 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 share of the Issuer. See Statement 1 for the non-taxable return of capital. 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 October 31, 2023. The non-taxable return of capital represents the amount of distributions paid during the year ended October 31, 2023 in excess of Issuer's current and accumulated earnings and profits under IRC Section 316.

Part		Organizational Action (continued)		
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		applicable Internal Revenue Code section enue Code Sections 301, 316, 852.	n(s) and subsection(s) upon wr	nich the tax treatment is based	
interna	ii Reve	ande Code Sections 301, 316, 852.			
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18 C	an an	y resulting loss be recognized? ► No			
40 0	ــــا ا			the managed along the constant Const	Statement 1 families as a share
		e any other information necessary to impled dates of distributions impacted by this			-
		per 2023.	s organizational action. This	s organizational action is repo	itable with respect to its year
criaca	Octob	CI 2020.			
		er penalties of perjury, I declare that I have exa			
	belie	f, it is true, correct, and complete. Declaration of	of preparer (other than officer) is ba	sed on all information of which prep	earer has any knowledge.
Sign		A Signed copy is m	aintained on file at	issuer	
Here	Signa	ature •		Date >	
	Print	your name ▶		Title▶	
Paid	1	Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepare	arer				self-employed
Use (Firm's name ▶			Firm's EIN ▶
		Firm's address ▶			Phone no.
Send F	orm 89	937 (including accompanying statements)	to: Department of the Treasur	y, Internal Revenue Service, Og	lden, UT 84201-0054

EIP Growth and Income Fund Organizational Action: Return of Capital

Date of Action: 10/31/2023

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part	t II, Line 15	Part II, Line 15	Part II, Line 15
<u>Issuer's Name</u>	CUSIP	Ticker Symbol	Ex-Dividend Date	Record Date	<u>Payable Date</u>	<u>Total I</u>	<u>Distributions</u>	Nondividend Distributions	Return of Capital %
EIP Growth and Income Fund	268529203	EIPIX	12/14/2022	12/13/2022	12/14/2022	\$	0.16400000	\$ -	0.0000%
EIP Growth and Income Fund	268529203	EIPIX	3/22/2023	3/21/2023	3/22/2023	\$	0.17900000	\$ 0.01473477	8.2317%
EIP Growth and Income Fund	268529203	EIPIX	6/21/2023	6/20/2023	6/21/2023	\$	0.14700000	\$ 0.01210062	8.2317%
EIP Growth and Income Fund	268529203	EIPIX	9/20/2023	9/19/2023	9/20/2023	\$	0.13900000	\$ 0.01144208	8.2317%
EIP Growth and Income Fund	268529104	EIPFX	12/14/2022	12/13/2022	12/14/2022	\$	0.15000000	\$ -	0.0000%
EIP Growth and Income Fund	268529104	EIPFX	3/22/2023	3/21/2023	3/22/2023	\$	0.15900000	\$ 0.01308843	8.2317%
EIP Growth and Income Fund	268529104	EIPFX	6/21/2023	6/20/2023	6/21/2023	\$	0.13300000	\$ 0.01094818	8.2317%
EIP Growth and Income Fund	268529104	EIPFX	9/20/2023	9/19/2023	9/20/2023	\$	0.12100000	\$ 0.00996038	8.2317%