

Computershare, Inc.

Guggenheim Energy and Income Fund

CUSIP: 40169Q105

Notice to Shareholders

We are pleased to report the payment of the Guggenheim Energy and Income Fund's (the "Fund") quarterly distribution in the amount of \$26.8125 per share payable on December 29, 2017, to shareholders of record on December 15, 2017. The Fund currently anticipates that \$26.8125 per share, or 100.00%, of this distribution will consist of long-term capital gains. A final determination of the tax character of distributions paid by the Fund in 2017 will be reported to shareholders in January 2018 on Form 1099-DIV.

Computershare, Inc.
Transfer Agent

December 2017