

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Guggenheim Energy and Income Fund		2 Issuer's employer identification number (EIN) 47-4191042	
3 Name of contact for additional information Glenn McWhinnie	4 Telephone No. of contact 312-357-0356	5 Email address of contact glenn.mcwhinnie@guggenheiminvestments.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 227 W. Monroe Street, 7th Floor		7 City, town, or post office, state, and ZIP code of contact Chicago, IL 60606	
8 Date of action January 12, 2024		9 Classification and description Paid a "Return of Capital" Distribution	
10 CUSIP number 40169Q105	11 Serial number(s) N/A	12 Ticker symbol XGEIX	13 Account number(s)

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 ► **Paid a "Return of Capital" ROC distribution as part of the following distributions:**

Record Date:	Total Distribution per Share:	ROC Distribution per Share:
3/15/2023	\$26.812500000	\$25.121572302
6/15/2023	\$26.812500000	\$25.121572302

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 above action will reduce the cost basis of the shareholder's security.**

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 ► **N/A**

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► **IRC Sections §312 & §316**

18 Can any resulting loss be recognized? ► **N/A**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► **N/A**

**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 ► 1/15/24

Print your name ► **Jim Howley**

Title ► **Treasurer**

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

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