Guggenheim Energy and Income Fund (Fund Ticker: XGEIX)

Cusip: 40169Q105

Notice to Shareholders

The Guggenheim Energy & Income Fund (the "Fund") is making a final liquidating distribution to shareholders of \$609.719355 per share on August 11, 2023. The liquidating distribution to shareholders will be treated as a payment in redemption of their shares. A final determination of the tax character of distributions paid by the Fund in 2023 will be reported to shareholders in January 2024.

Computershare, Inc. Transfer Agent

August 2023