

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Guggenheim Energy and Income Fund		47-4191042	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Glenn McWhinnie	312-357-0356	glenn.mcwhinnie@guggenheiminvestments.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	
227 W. Monroe Street, 7th Floor		Chicago, IL 60606	
8 Date of action		9 Classification and description	
January 14, 2022		Paid a "Return of Capital" Distribution	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
40169Q105	N/A	XGEIX	

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:
3/15/2021	\$26.812500000	\$10.317056098
6/15/2021	\$26.812500000	\$10.317056098
9/15/2021	\$26.812500000	\$10.317056098
12/15/2021	\$26.812500000	\$11.261250000

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

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.

Sign Here

Signature ▶ *Glenn McWhinnie* Date ▶ 2/2/22

Print your name ▶ Glenn McWhinnie Title ▶ Assistant Treasurer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			