► See separate instructions.

P	art Reporting I	ssuer			
1	Issuer's name		2 Issuer's employer identification number (EIN)		
тоі	RTOISE POWER AND E	NERGY INFRASTRU	CTURE FUND INC		
3	Name of contact for add	litional information	Telephone No. of contact	5 Email address of contact	
				TAXINFO@TORTOISEECOFIN.COM	
6	Number and street (or F	.O. box if mail is not d	7 City, town, or post office, state, and ZIP code of contact		
590	1 COLLEGE BLVD SUI	FE 400	OVERLAND PARK, KS 66211		
	Date of action		9 Classification and description		
11/3	30/2024		COMMON STOCK		
	CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)	
	89147X104		TPZ		
D,	art II Organizatio	nal Action Attach	additional statements if peeded	See back of form for additional questions.	
				· · · · · · · · · · · · · · · · · · ·	
14	Describe the organizat	tional action and, if ap	plicable, the date of the action or the o	date against which shareholders' ownership is measured for	
	the action TORTO		ERGY INFRASTRUCTURE FUND IN	C (TPZ) PAID DISTRIBUTIONS TO COMMON	
SH/	AREHOLDERS DURING	2024 INCLUDING A	PORTION THAT WAS DETERMINED	TO BE NONTAXABLE UPON COMPUTATION OF TPZ'S	
EAF	RNINGS AND PROFITS	AFTER THE TAX YE	AR-END.		
15	Describe the quantitat	ive effect of the organ	izational action on the basis of the se	ecurity in the hands of a U.S. taxpayer as an adjustment per	
10					
	snare or as a percenta	ige of old basis • A S	HAREHOLDER'S BASIS IN TPZ'S S	TOCK IS REDUCED BY THE NONTAXABLE PORTION	
OF	DISTRIBUTIONS PAID	PER SHARE, AS FOL	LOWS: \$0.0898 ON 1/31/24, \$0.0898	8 ON 2/29/24 \$0.0898 ON 3/29/24, \$0.0898 ON 4/30/24	
\$0.0	0898 ON 5/31/23, \$0,089	8 ON 6/28/24, \$0,089	3 ON 7/31/24, \$0,0898 ON 8/30/24 \$0	0898 ON 9/30/24 \$0.0898 ON 10/31/24, AND	
	0898 ON 11/29/24	, , .		,,,	
φυ. ι	0090 UN 11/29/24				

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 > NONTAXABLE DISTRIBUTIONS ARE CONSIDERED RETURN OF CAPITAL AND REDUCE SHAREHOLDER'S BASIS IN ITS STOCK. NONTAXABLE DISTRIBUTIONS IN EXCESS OF THE SHAREHOLDER'S BASIS ARE TREATED AS CAPITAL GAIN.

Form 8937	7 (12-2	017)					Page 2
Part II		Drganizational Action (continued)					
	t the a		s) and subsection(s) upon which the tax tre S 301(c) AND 316(a).	eatment	t is based ►	TAX TRE	ATMENT IS
18 Ca	ın any	resulting loss be recognized? M/A					
19 Pro	ovide	any other information necessary to implen	nent the adjustment, such as the reportable	e tax ye	ar ► <u>N/A</u>		
	Under belief	it is true, correct, and complete. Declaration of p	nined this return, including accompanying sched preparer (other than officer) is based on all inform	ules and ation of	statements, which prepar	and to the best er has any know	t of my knowledge and ledge.
Sign Here	Signa	2		Data N	IAN 10	2025	
	Signa	urer		Date ►	jAN. 10,	2025	
	Print y	/our name ► MATTHEW G.P. SALLEE Print/Type preparer's name	Preparer's signature	Title ► Date	CEO		PTIN
Paid Prepa	rer	··››				Check if self-employed	
Use O		Firm's name Firm's address				Firm's EIN ► Phone no.	

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