

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

### Part I Reporting Issuer

1 Issuer's name <b>Tortoise Midstream Energy Fund, Inc.</b>		2 Issuer's employer identification number (EIN)	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact <b>taxinfo@tortoiseecofin.com</b>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <b>5901 College Boulevard, Suite 400</b>		7 City, town, or post office, state, and ZIP code of contact <b>Overland Park, KS 66211</b>	
8 Date of action <b>12/20/2024</b>		9 Classification and description <b>Common Stock</b>	
10 CUSIP number <b>89148B200</b>	11 Serial number(s)	12 Ticker symbol <b>NTG</b>	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 ▶ **On December 20, 2024, Tortoise Midstream Energy Fund, Inc. merged into Tortoise Energy Infrastructure Corp. in a nontaxable reorganization under Section 368(a) of the Internal Revenue Code of 1986, as amended ("IRC"). As a result of the merger, shareholders of Tortoise Midstream Energy Fund, Inc. exchanged their shares for 1.27056339 shares of Tortoise Energy Infrastructure Corp.**

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**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 ▶ **Shareholders of Tortoise Midstream Energy Fund, Inc. received 1.27056339 shares of Tortoise Energy Infrastructure Corp. for every share of Tortoise Midstream Energy Fund, Inc. exchanged in a nontaxable reorganization. The shareholders' total cost basis remained the same after reorganization. The shareholders' per share cost basis of their newly acquired Tortoise Energy Infrastructure Corp. shares after the merger is equal to their previous per share cost basis in shares of Tortoise Midstream Energy Fund, prior to the merger divided by 1.27056339. The shareholders' holding period in their new shares of Tortoise Energy Infrastructure Corp. also remained the same as it was prior to the merger.**

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**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 ▶ **The nontaxable reorganization - merger of Tortoise Midstream Energy Fund, Inc. into Tortoise Energy Infrastructure Corp. on 12/20/2024 results in no change to each shareholder's overall total cost basis in accordance with IRC Section 368(a). The shareholders' per share cost basis of their newly acquired shares of Tortoise Energy Infrastructure Corp. after the merger is equal to their previous share basis in shares of Tortoise Midstream Energy Fund, Inc. prior to merger divided by 1.27056339**

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**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 Section 368(a)

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18 Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record on 12/20/2024 in the nontaxable reorganization.

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19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Not applicable

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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 ▶  Date ▶ Jan. 10, 2025  
Print your name ▶ Matthew G P. Sallee Title ▶ CEO

<b>Paid Preparer Use Only</b>	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.