

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
Internal Revenue Code Sections 301, 316, 852.

18 Can any resulting loss be recognized? ▶ No

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Statement 1 for the per share amounts and dates of distributions impacted by this organizational action. This organizational action is reportable with respect to its year ended October 2023.

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 ▶ A Signed copy is maintained on file at issuer Date ▶ _____

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

EIP Growth and Income Fund
 Organizational Action: Return of Capital
 Date of Action: 10/31/2023

Statement 1

Attachment for Form 8937, Report of Organizational Actions Affecting Basis of Securities

	Part I, Line 10	Part I, Line 12	Part II, Line 14	Part II, Line 14	Part II, Line 14	Part II, Line 15	Part II, Line 15	Part II, Line 15
<u>Issuer's Name</u>	<u>CUSIP</u>	<u>Ticker Symbol</u>	<u>Ex-Dividend Date</u>	<u>Record Date</u>	<u>Payable Date</u>	<u>Total Distributions</u>	<u>Nondividend Distributions</u>	<u>Return of Capital %</u>
EIP Growth and Income Fund	268529203	EIPIX	12/14/2022	12/13/2022	12/14/2022	\$ 0.16400000	\$ -	0.0000%
EIP Growth and Income Fund	268529203	EIPIX	3/22/2023	3/21/2023	3/22/2023	\$ 0.17900000	\$ 0.01473477	8.2317%
EIP Growth and Income Fund	268529203	EIPIX	6/21/2023	6/20/2023	6/21/2023	\$ 0.14700000	\$ 0.01210062	8.2317%
EIP Growth and Income Fund	268529203	EIPIX	9/20/2023	9/19/2023	9/20/2023	\$ 0.13900000	\$ 0.01144208	8.2317%
EIP Growth and Income Fund	268529104	EIPFX	12/14/2022	12/13/2022	12/14/2022	\$ 0.15000000	\$ -	0.0000%
EIP Growth and Income Fund	268529104	EIPFX	3/22/2023	3/21/2023	3/22/2023	\$ 0.15900000	\$ 0.01308843	8.2317%
EIP Growth and Income Fund	268529104	EIPFX	6/21/2023	6/20/2023	6/21/2023	\$ 0.13300000	\$ 0.01094818	8.2317%
EIP Growth and Income Fund	268529104	EIPFX	9/20/2023	9/19/2023	9/20/2023	\$ 0.12100000	\$ 0.00996038	8.2317%