

Section 19(a) Notification of Source of Distributions

We are providing shareholders with information concerning the sources of distributions of Tortoise Power and Energy Fund, ticker symbol, TPZ. **No action is required on your part.**

Distribution amount per share \$0.0678

The following sets forth the sources of the distributions paid on January 31, 2025.

	Distribution	% Breakdown of the current distribution
Net investment income	\$0.0277	41%
Return of capital	\$0.0401	59%

The amounts and sources of the distributions reported in this Section 19(a) notice are estimates, are not being provided for tax reporting purposes and may later be determined to be from taxable net investment income, short-term gains, long-term gains (to the extent permitted by law) and return of capital.

A final determination of the tax character of distributions paid by TPZ will not be known until the completion of the fiscal year. The actual amounts for tax reporting purposes will depend upon the investment experience during the remainder of the fiscal year and may be subject to changes based on tax regulations and therefore there can be no assurance as to the portions of the distributions that will constitute return of capital and/or dividend income. The final determination of the tax character of the distributions paid in 2025 will be reported to shareholders in January 2026 on Form 1099-DIV.

Please consult your tax advisor for the proper treatment on your tax return.