

Tortoise

Power and Energy Infrastructure Fund, Inc. (NYSE: TPZ)

Section 19(a) Notification of Sources of Distribution

Distribution Period December 2023

Distribution Amount per Share \$0.1050

The following table sets forth the estimated amounts of the current distribution, paid on December 29, 2023, and the cumulative distributions paid this fiscal year to date from the following sources: net investment income, net realized short-term capital gains, net realized long-term capital gains and return of capital. All amounts are expressed per common share.

Estimated Sources of Distributions

	(\$) Current Distribution	% Breakdown of the Current Distribution	(\$) Total Cumulative Distributions for the Fiscal Year to Date	% Breakdown of the Total Cumulative Distributions for the Fiscal Year to Date
Net Investment Income	0.0273	26%	0.0273	26%
Net Realized Short-Term Capital Gains	0.0002	0%	0.0002	0%
Net Realized Long-Term Capital Gains	0.0019	2%	0.0019	2%
Return of Capital	<u>0.0756</u>	<u>72%</u>	<u>0.0756</u>	<u>72%</u>
Total (per common share)	0.1050	100%	0.1050	100%
Average annual total return (in relation to NAV) for the 5 years ending on 11/30/2023				4.40%
Annualized current distribution rate expressed as a percentage of NAV as of 11/30/2023				7.75%
Cumulative total return (in relation to NAV) for the fiscal year through 11/30/2023				12.57%
Cumulative fiscal year distributions as a percentage of NAV as of 11/30/2023				0.65%

You should not draw any conclusions about TPZ's investment performance from the amount of this distribution or from the terms of TPZ's distribution policy.

TPZ estimates that it has distributed more than its income and net realized capital gains; therefore, a portion of your distribution may be a return of capital. A return of capital may occur, for example, when some or all of the money that you invested in TPZ is paid back to you. A return of capital distribution does not necessarily reflect TPZ's investment performance and should not be confused with "yield" or "income."

The amounts and sources of distributions reported are only estimates and are not being provided for tax reporting purposes. The actual amounts and sources of the amounts for tax reporting purposes will depend upon TPZ's investment experience during the remainder of its fiscal year and may be subject to changes based on tax regulations. TPZ will send you a Form 1099-DIV for the calendar year that will tell you how to report these distributions for federal income tax purposes.

TPZ invests in a portfolio of fixed income and equity securities issued by power and energy infrastructure companies. TPZ's objective is to provide stockholders a high level of current income, with a secondary objective of capital appreciation. For more information, visit TPZ's website at cef.tortoiseecofin.com or call (866) 362-9331.