Form **8937**(December 2011) Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

Part I Reporting I	CCHOR			
	Ssuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)		
TORTOISE PIPELINE & EN	ERGY FUND			
3 Name of contact for additional information 4		4 Telephon	e No. of contact	5 Email address of contact
PAM KEARNEY			(866) 362-9331	TAXINFO@TORTOISEADVISORS.COM
6 Number and street (or P	.O. box if mail is not	7 City, town, or post office, state, and Zip code of contact		
11550 ASH STREET, SUITE	300	LEAWOOD, KS 66211		
8 Date of action	. 300	ELAWOOD, RS 00211		
440000				
11/30/2017	44 Carial aumahari	_	N STOCK	12 Apparent number/o
10 CUSIP number	11 Serial number((S)	12 Ticker symbol	13 Account number(s)
89148H108			TTP	
				See back of form for additional questions.
_				ate against which shareholders' ownership is measured for
the action ▶ TORTO	ISE PIPELINE & EN	IERGY FUND	(TTP) PAID DISTRIBUTIO	NS TO COMMON SHAREHOLDERS DURING 2017
INCLUDING A PORTION TH	HAT WAS DETERM	INED TO BE I	NONTAXABLE UPON COM	MPUTATION OF TTP'S EARNINGS AND PROFITS AFTER
THE TAX YEAR-END.				
				urity in the hands of a U.S. taxpayer as an adjustment per
				N 5/31/2017, \$0.3318 ON 8/31/2017, AND \$0.3318 ON
11/30/2017.	STIARL, AS TOLL	OWS. \$0.3310	5 ON 2/20/2017, 30.33 16 C	IN 5/3 1/2017, \$0.33 18 ON 8/3 1/2017, AND \$0.3318 ON
11/30/2017.				
				
				ulation, such as the market values of securities and the
				OF CAPITAL AND REDUCE THE SHAREHOLDER'S BASIS
IN ITS STOCK. NONTAXAE	BLE DISTRIBUTION	IS IN EXCESS	OF THE SHAREHOLDER	'S BASIS ARE TREATED AS CAPITAL GAIN.

Part		Organizational Action (conti	nued)		
		applicable Internal Revenue Code s	ection(s) and subsection(s) upon wh	ich the tax treatment is based ▶	TAX TREATMENT IS BASED
			W Production of the control of the c		
-					
18 C	an any	resulting loss be recognized? ► N	I/A		
		_			
				. 15	
19 P	rovide	any other information necessary to	implement the adjustment, such as	the reportable tax vear ▶ N/A	
				ino reportable tan your p	
			_		
			* MI 100/100		
				William Towns Town	
	Unde	or penalties of perium. I declare that I have	ve examined this return, including accom	panying schodules and statements	and to the heat of my knowledge, one
	belief	f, it is true, correct, and complete Declara	ation of preparer (other than officer) is bas	sed on all information of which prepar	er has any knowledge.
Sign		h (//).	()		
Here	Signa	ature • (////	(gn/	Date▶	1>/10
			. 0		1-/10
	Print	your name ► BRAD ADAMS		Title ► CEO	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	arer				self-employed
Use (Firm's name ▶			Firm's EIN ▶
	y	Firm's address ▶			Phone no.
Sand Fo	rm 80	337 (including accompanying statem	ents) to: Department of the Treasur	Internal Revenue Service Odd	en LIT 8/201-005/