

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **See Statement 1**

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ **See Statement 1**

Horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **See Statement 1**

Horizontal lines for providing other information necessary to implement the adjustment.

Sign Here

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.

Signature ▶

Date ▶

12/22/2017

Print your name ▶

Edward Quigley

Title ▶

Assistant Treasurer

Paid Preparer Use Only

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

Information Furnished Pursuant to Internal Revenue Code Section 6045B
Relating to Actions Affecting the Basis of Securities

Issuer's Name: ClearBridge Energy MLP & Infrastructure Fund
EIN: 46-2214663
Ticker and CUSIP: See Table Below
Classification: Various classes of stock issued by a Regulated Investment Company

The Fund has determined that a portion of the distributions listed below that were paid during the taxable period ended October 31, 2017, are classified as return of capital:

Class	CUSIP	NASDAQ Symbol	Record Date	Ex and Payable Date	Ordinary Income Per Share	Return of Capital Per Share	Total Distribution Per Share
C	52471R614	LCPCX	12/21/2016	12/22/2016	0.042378000	-	0.042378000
Class C Total					0.042378000	-	0.042378000
A	52471R622	LCPAX	12/21/2016	12/22/2016	0.041754000	-	0.041754000
A	52471R622	LCPAX	03/30/2017	03/31/2017	0.001848214	0.003620786	0.005469000
A	52471R622	LCPAX	09/28/2017	09/29/2017	0.001791026	0.003509974	0.005301000
Class A Total					0.045393240	0.007130760	0.052524000
IS	52471R655	LCPSX	12/21/2016	12/22/2016	0.046681000	-	0.046681000
IS	52471R655	LCPSX	03/30/2017	03/31/2017	0.005513213	0.010800787	0.016314000
IS	52471R655	LCPSX	09/28/2017	09/29/2017	0.004475032	0.008769968	0.013245000
Class IS Total					0.056669245	0.019570755	0.076240000
I	52471R663	LCPIX	12/21/2016	12/22/2016	0.047289000	-	0.047289000
I	52471R663	LCPIX	03/30/2017	03/31/2017	0.004500734	0.008817266	0.013318000
I	52471R663	LCPIX	09/28/2017	09/29/2017	0.003784434	0.007416566	0.011201000
Class I Total					0.055574168	0.016233832	0.071808000

A return of capital is not considered taxable income to shareholders. Pursuant to IRC Section 301(c), the portion of a distribution which is a dividend (as defined under IRC Section 316) is includable in gross income while the portion of the distribution which is not a dividend shall be applied against and reduces the adjusted basis of the stock. Accordingly, shareholders who received these distributions should not include these amounts in taxable income, but instead pursuant to Internal Revenue Code Sections 301(c)(2) and 1016(a)(4), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective ex-dates.

Statement 1 (Continued)

Issuer's Name: ClearBridge Energy MLP & Infrastructure Fund

If the shareholder has not sold or otherwise disposed of any shares during the period ended October 31, 2017 the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares.

If the shareholder has sold or otherwise disposed of any shares during the period ended October 31, 2017, the shareholder should increase the recognized gain or decrease the recognized loss on the respective shares sold by the per share amount of the above-listed distribution multiplied by the respective shares held at each of the ex-dates listed which have been sold.

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For more information, please contact the Fund at 1-800-822-5544 or visit the Fund's web site at www.leggmason.com/individualinvestors/.