**Section 19(a) Notification of Source of Distributions**

We are providing shareholders with information concerning the sources of the fund's distributions. **No action is required on your part.**

Distribution amount per share TORIX $0.14547
TORTX $0.12469
TORCX $0.06518

The following table sets forth the estimated amounts of the distributions paid on May 28, 2015.

**Estimated amounts by sources of distributions**

| | | Distribution | % Breakdown of the current distribution |
|---|---|---|---|
| TORIX | Net investment income | $0.11418 | 78% |
| | Return of capital | $0.03129 | 22% |
| TORTX | Net investment income | $0.09340 | 75% |
| | Return of capital | $0.03129 | 25% |
| TORCX | Net investment income | $0.03389 | 52% |
| | Return of capital | $0.03129 | 48% |

**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 Tortoise MLP & Pipeline Fund 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 2015 will be reported to shareholders in January 2016 on Form 1099-DIV.

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