Notice Regarding Your Quarterly Distribution

First Trust Specialty Finance and Financial Opportunities Fund (FGB)

Macquarie/First Trust Global Infrastructure/Utilities Dividend and Income Fund (MFD)

The closed-end funds listed above have declared a distribution payable on May 28, 2021, to shareholders of record as of May 24, 2021, with an ex-dividend date of May 21, 2021. This Notice is meant to provide you information about the sources of your Fund's distributions. You should not draw any conclusions about each Fund's investment performance from the amount of this distribution.

The following tables set forth the estimated amounts of the current distribution and the cumulative distributions paid this fiscal year to date for the Fund from the following sources: net investment income ("NII"); net realized short-term capital gains ("STCG"); net realized long-term capital gains ("LTCG"); and return of capital ("ROC"). These estimates are based upon information projected through May 31, 2021 are calculated based on a generally accepted accounting principles ("GAAP") basis and include the prior fiscal year-end undistributed net investment income. The amounts and sources of distributions are expressed per common share.

Fund	Fund	Fiscal		Total Current		Current Dist	tribution (\$)	C	Current Dist	ribution (%)	Annualized Current Dist. Rate as a	5 Year Avg. Annual Total Return
<u>Ticker</u>	<u>Cusip</u>	Year End	Frequency	Distribution	<u>NII</u>	STCG	LTCG	ROC (2)	NII	STCG	LTCG	ROC (2)	% of NAV (3)	on NAV (4)
FGB	33733G109	11/30/2021	Quarterly	\$0.0825	\$0.0768	-	-	\$0.0057	93.10%	-	-	6.90%	7.67%	2.97%
MFD (5)	55607W100	11/30/2021	Quarterly	\$0.2000	\$0.1276	-	-	\$0.0724	63.81%	-	-	36.19%	7.69%	3.94%
				Total Cumulative									Cumulative Fiscal YTD	Cumulative Fiscal YTD
Fund	Fund	Fiscal		Fiscal YTD	Cumulative Distributions Fiscal YTD (\$)				Cumulative Distributions Fiscal YTD (%)				Distributions as	Total Return
<u>Ticker</u>	<u>Cusip</u>	Year End	<u>Frequency</u>	Distributions (1)	<u>NII</u>	STCG	<u>LTCG</u>	ROC (2)	<u>NII</u>	<u>STCG</u>	<u>LTCG</u>	ROC (2)	a % of NAV (3)	on NAV (4)
FGB	33733G109	11/30/2021	Quarterly	\$0.1650	\$0.1536	-	-	\$0.0114	93.10%	-	-	6.90%	3.84%	27.75%
MFD (5)	55607W100	11/30/2021	Quarterly	\$0.4000	\$0.2552	-	-	\$0.1448	63.81%	-	-	36.19%	3.85%	11.98%

- (1) Includes the most recent quarterly distribution paid on May 28, 2021.
- (2) The Fund 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 the Fund is paid back to you. A return of capital distribution does not necessarily reflect the Fund's investment performance and should not be confused with "yield" or "income."
- (3) Based on Net Asset Value ("NAV") as of April 30, 2021.
- (4) Total Returns are through April 30, 2021.
- (5) The Fund invests a portion of its portfolio in Master Limited Partnerships ("MLPs"). Due to the tax treatment of cash distributions made by these MLPs, a portion of the distributions the Fund makes to Common Shareholders may consist of a tax-deferred return of capital.

The amounts and sources of distributions reported in this Notice 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 the Fund's investment experience during the remainder of its fiscal year and may be subject to changes based on tax regulations. The Fund 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. You should not use this Notice as a substitute for your Form 1099-DIV.

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