Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Pa	art I	Reporting I	ssuer					
1	lssuer's	name					2 Issuer's employer identification number (EIN)	
CLE	ARBRII	DGE MLP AND	MIDSTREAM FUND	27-2282398				
3 Name of contact for additional information					e No. of contact		5 Email address of contact	
SHA	RFHOL	DER SERVICES	s	888-777-0102			N/A	
				delivered to s	street address) of contac	et .	7 City, town, or post office, state, and ZIP code of contact	
ONE FRANKLIN PARKWAY; ATTN: FUND TAX DEPT SAN MATEO, CA 94403 8 Date of action 9 Classification and description								
ð	Date of	action		9 Class	sincation and description	1		
09/0	9/2024				N STOCK			
10	CUSIP	number	11 Serial number(s)	12 Ticker symbol		13 Account number(s)	
	184	692200			CEM			
Pa	rt II		nal Action Attac	h additional		d. See bad	ck of form for additional questions.	
14							inst which shareholders' ownership is measured for	
	the ac	etion ► <u>SEE ST</u>	ATEMENT 1					
-								
Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► SEE STATEMENT 1								
-								
16			on of the change in b	pasis and the	data that supports the ca	alculation,	such as the market values of securities and the	

Pai	rt II	Ì	Organizational	I Action (continued))						
17					n(s) and subsection(s) upon w	hich the tax tre	eatment is based ▶	SEE STATEMENT 1			
-											
18	Car	n anv	resulting loss be r	recognized? ► SEE S	TATEMENT 1						
10	Oai	arry	resulting loss be i	JECOGINZEG: F JEE 3	TATEMENT						
19	Pro	vide	any other informat	tion necessary to imple	ement the adjustment, such as	s the reportable	e tax year ► <u>SEE S</u>	TATEMENT 1			
	Τ.										
					amined this return, including acco of preparer (other than officer) is b			and to the best of my knowledge and rer has any knowledge.			
Sigr			,								
Her		Siona	Signature ► SIGNED COPY MAINTAINED BY THE ISSUER Date ► 10/17/2024								
	`	oigila		7 001 1 1111 111 111 111	122 21 1112 1000211		Date F 10/11/				
		Print v	/our name ►				Title ►				
Pai	d		Print/Type preparer	r's name	Preparer's signature		Date	Check if if self-employed			
Pre			Firm's name ►		1		'	Firm's EIN ▶			
Use	; UI	шу	Firm's address ▶					Phone no.			
Send	For	m 89	8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054								

<u>Information Furnished Pursuant to Internal Revenue Code Section 6045B</u> <u>Relating to Actions Affecting Basis of Securities</u>

Issuer's Name: ClearBridge MLP and Midstream Fund Inc.

Employer Identification Number: 27-2282398

NYSE Ticker Symbol: CEM

Security Classification: Common Stock

CUSIP: 184692200

At the opening of business on September 9th, 2024, ClearBridge Energy Midstream Opportunity Fund Inc. (the "Acquiring Fund") acquired all of the assets and liabilities of ClearBridge MLP and Midstream Fund Inc. (the "Acquired Fund"), in a transaction constituting a "reorganization" within the meaning of Internal Revenue Code ("IRC") Section 368(a). Pursuant to IRC Section 354, shareholders will not recognize any gain or loss as a result of this reorganization.

The CUSIPs, ticker symbols and exchange ratios for the Acquired Fund and the corresponding shares of the Acquiring Fund received are as follows:

Clear	ClearBridge MLP and Midstream Fund Inc. (Acquired Fund)					ClearBridge Energy Midstream Opportunity Fund Inc. (Acquiring Fund)				
	, ,	NYSE	-	Net Asset /alue Per		, .	NYSE	-	Net Asset /alue Per	Exchange
Class	CUSIP	Symbol		Share	Class	CUSIP	Symbol	Share		Ratio (a)
Common	184692200	CEM	\$	51.9511	Common	18469P209	EMO	\$	46.6960	1.112539

(a) The Exchange Ratio is the number of Acquiring Fund shares received for each Acquired Fund share surrendered.

Pursuant to IRC Section 358, the aggregate tax basis of the shares of the Acquiring Fund received by the shareholders of the Acquired Fund equals the aggregate tax basis of the shares of the Acquired Fund that were surrendered in the exchange. A shareholder's tax basis in each share of the Acquiring Fund received in the exchange is determined by dividing the shareholder's aggregate tax basis of the shares of the Acquired Fund surrendered by the total number of shares of the Acquiring Fund received.

This information is being provided pursuant to Internal Revenue Code Section 6045(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. Franklin Templeton does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-888-777-0102 or visit the Fund's web site www.franklintempleton.com/investments/options/closed-end-funds.