

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](#)

18 Can any resulting loss be recognized? ▶ [SEE STATEMENT 1](#)

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [SEE STATEMENT 1](#)

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 ▶ SIGNED COPY MAINTAINED BY THE ISSUER Date ▶ 10/17/2024

Print your name ▶ _____ Title ▶ _____

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 ▶			
	Firm's address ▶	Phone no.			

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

Statement 1

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:

ClearBridge MLP and Midstream Fund Inc. (Acquired Fund)				ClearBridge Energy Midstream Opportunity Fund Inc. (Acquiring Fund)				
Class	CUSIP	NYSE Symbol	Net Asset Value Per Share	Class	CUSIP	NYSE Symbol	Net Asset Value Per Share	Exchange 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.

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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.