

**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 \$0.11455  
  TORTX \$0.09843  
  TORCX \$0.05935

The following table sets forth the estimated amounts of the distributions paid on May 29, 2014.

**Estimated amounts by sources of distributions**

		<b>Distribution</b>	<b>% Breakdown of the current distribution</b>
TORIX	Net investment income	\$0.07692	67%
	Return of capital	\$0.03763	33%
TORTX	Net investment income	\$0.06080	62%
	Return of capital	\$0.03763	38%
TORCX	Net investment income	\$0.02172	37%
	Return of capital	\$0.03763	63%

**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 2014 will be reported to shareholders in January 2015 on Form 1099-DIV.

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