NXG Cushing® Midstream Energy Fund

Notification of Source of Distributions
Pursuant to Rule 19a-1 under the Investment Company Act of 1940

The estimated per share composition of the distribution for NXG Cushing® Midstream Energy Fund, payable on October 30, 2026 to shareholders of record on October 15, 2026, is as follows:

Return of Capital	100%
Ordinary Income	0%

A final determination of the tax character of distributions paid by the Fund will not be known until the completion of the Fund's fiscal year and there can be no assurance as to the portions of the Fund's distributions that will constitute return of capital and/or dividend income. The final determination of the tax character of distributions paid by the Fund in 2026 will be reported to shareholders in January 2027 on Form 1099-DIV.

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