# 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 NXG Cushing® Midstream Energy Fund distributions for the period from January 1st, 2026 through June 30th, 2026, is as follows:

| Record Date | Payable Date | Return of Capital | Ordinary Income |
|---|---|---|---|
| January 16, 2026 | January 30, 2026 | 100% | 0% |
| February 17, 2026 | February 27, 2026 | 100% | 0% |
| March 16, 2026 | March 31, 2026 | 100% | 0% |
| April 16, 2026 | April 30, 2026 | 100% | 0% |
| May 15, 2026 | May 29, 2026 | 100% | 0% |
| June 15, 2026 | June 30, 2026 | 100% | 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.