

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Eagle Growth & Income Fund		<b>2</b> Issuer's employer identification number (EIN)  59-6870530	
<b>3</b> Name of contact for additional information  Carolyn Gill	<b>4</b> Telephone No. of contact  1-800-421-4184	<b>5</b> Email address of contact  EagleFundServices@eagleasset.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  880 Carillon Parkway		<b>7</b> City, town, or post office, state, and Zip code of contact  St. Petersburg, FL 33716	
<b>8</b> Date of action  10/31/2015		<b>9</b> Classification and description  Nontaxable Return of Capital Distribution	
<b>10</b> CUSIP number  26958A302	<b>11</b> Serial number(s)  N/A	<b>12</b> Ticker symbol  HIGJX	<b>13</b> Account number(s)  N/A

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ Eagle Growth & Income Fund paid a nontaxable return of capital distribution on the dates listed below to shareholders of record on the dates listed below.

Record Date: 03/30/2015	Ex-Date: 03/31/2015	
Record Date: 06/29/2015	Ex-Date: 06/30/2015	
Record Date: 09/29/2015	Ex-Date: 09/30/2015	

**15** 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 ▶ The total nontaxable return of capital portion of the dividend paid to shareholders of record on the dates listed below is .01853 per share.

Record Date: 03/30/2015	Ex-Date: 03/31/2015	.005971
Record Date: 06/29/2015	Ex-Date: 06/30/2015	.006097
Record Date: 09/29/2015	Ex-Date: 09/30/2015	.006462

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The tax basis of the shareholders of record for each dividend is lowered by the per share return of capital amount noted above. The rate was determined in accordance to IRC §301 and §316.

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC §301, §316

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**18** Can any resulting loss be recognized? ▶ No loss can be recognized by the shareholders of record for the nontaxable return of capital distribution received.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The information provided above will be reflected on the shareholder's 2015 1099-DIV statement, box 3.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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.

**Sign Here** Signature ▶ A signed copy is maintained by the issuer Date ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print your name ▶	Preparer's signature	Title ▶	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				