

Clough Global Dividend and Income Fund (NYSE Amex: GLV)

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CLOUGH GLOBAL DIVIDEND AND INCOME FUND ANNOUNCES 2017 TAX INFORMATION

Denver, Colorado—The Clough Global Dividend and Income Fund (NYSE Amex: GLV) announces the tax status for its 2017 distributions as follows:

| Record Date | Payable Date | Amount per Share | Total Ordinary Dividends | | Long-Term Capital Gains | Return of Capital |
|-------------|--------------|------------------|--------------------------|---------------|-------------------------|-------------------|
| | | | Qualified | Non-Qualified | | |
| 1/20/2017 | 1/31/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 2/17/2017 | 2/28/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 3/20/2017 | 3/31/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 4/17/2017 | 4/28/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 5/19/2017 | 5/31/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 6/19/2017 | 6/30/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 7/17/2017 | 7/31/2017 | \$0.103200 | 1.74% | 13.88% | -- | 84.38% |
| 8/22/2017 | 8/31/2017 | \$0.121500 | 1.74% | 13.88% | -- | 84.38% |
| 9/20/2017 | 9/29/2017 | \$0.122300 | 1.74% | 13.88% | -- | 84.38% |
| 10/20/2017 | 10/31/2017 | \$0.121600 | 1.74% | 13.88% | -- | 84.38% |
| 11/20/2017 | 11/30/2017 | \$0.122000 | 11.15% | 88.85% | -- | -- |
| 12/19/2017 | 12/29/2017 | \$0.124100 | 11.15% | 88.85% | -- | -- |

In addition, 6.84% of the dividends paid qualify for the corporate dividends received deduction.

The designations of the distributions were previously reported to shareholders on a tentative book basis. These tax designations are based upon tax reporting requirements and information available as of January 2018 and should be used by shareholders for tax return preparation.

This notice is provided to you for informational purposes only, and should not be considered tax advice. Please consult your tax advisor for further assistance.

The Clough Global Dividend and Income Fund

The Fund is a closed-end fund with an investment objective of providing a high level of total return. The Fund seeks to pursue this objective by applying a fundamental research-driven investment process and will invest in equity and equity-related securities as well as fixed income securities, including both corporate and sovereign debt, in both U.S. and non-U.S. markets. The Fund's portfolio managers are Chuck Clough and Rob Zdunczyk. As of December 31st, 2017 the fund had approximately \$170.1 million in total assets. More information, including the Fund's dividend reinvestment plan, can be found at www.cloughglobal.com or call 877-256-8445.

Clough Capital Partners L.P.

Clough Capital is a Boston-based investment advisory firm which manages approximately \$2.2 billion in assets: \$1.0 billion in hedge fund and institutional accounts; \$95.8 million in open-end mutual funds; and \$1.1 billion in three closed-end funds (as of December 31, 2017) – Clough Global Dividend and Income Fund (GLV), Clough Global Equity Fund (GLQ), and Clough Global Opportunities Fund (GLO).

An investor should consider investment objectives, risks, charges and expenses carefully before investing. To obtain an annual report or semi-annual report which contains this and other information visit www.cloughglobal.com or call 877-256-8445. Read them carefully before investing.

The Clough Global Dividend and Income Fund is a closed-end fund and closed-end funds do not continuously issue shares for sale as open-end mutual funds do. Since the initial public offering, the Fund now trades in the secondary market. Investors wishing to buy or sell shares need to place orders through an intermediary or broker. The share price of a closed-end fund is based on the market's value.

Forward-looking statements are based on information that is available on the date hereof, and neither the fund manager nor any other person affiliated with the fund manager has any duty to update any forward-looking statements. Important factors that could affect actual results to differ from these statements include, among other factors, material, negative changes to the asset class and the actual composition of the portfolio.

ALPS Portfolio Solutions Distributor, Inc, FINRA Member Firm.