

Part I Reporting Issuer

1 Issuer's name

**Department of the Treasury
Internal Revenue Service**

► See separate instructions.

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Guggenheim Strategic Opportunities Fund		20-5997403	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Glenn McWhinnie	312-357-0356	glenn.mcwhinnie@guggenheiminvestments.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
227 West Monroe Street, 7th Floor		Chicago, IL 60606	
8 Date of action		9 Classification and description	
January 20, 2026		PAID A "RETURN OF CAPITAL" DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
40167F101		GOF	

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 ► **SEE ATTACHED STATEMENT FOR RETURN OF CAPITAL DISTRIBUTIONS**

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 ABOVE ACTION WILL REDUCE THE COST BASIS OF THE SHAREHOLDER'S SECURITY.**

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 ► N/A

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 SECTIONS §312 & §316**

18 Can any resulting loss be recognized? ► N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► N/A

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 ► John / Fox

Date ► 1/30/26

Print your name ► James Howley

Title ► Treasurer

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

RETURN OF CAPITAL DISTRIBUTION AS A PART OF THE FOLLOWING DISTRIBUTIONS

RECORD DATE:	TOTAL PER SHARE DISTRIBUTION:	ROC PER SHARE DISTRIBUTION:
1/15/2025	\$0.182100000	\$0.140338554
2/14/2025	\$0.182100000	\$0.140338554
3/14/2025	\$0.182100000	\$0.140338554
4/15/2025	\$0.182100000	\$0.140338554
5/15/2025	\$0.182100000	\$0.140338554
6/13/2025	\$0.182100000	\$0.109260000
7/15/2025	\$0.182100000	\$0.109260000
8/15/2025	\$0.182100000	\$0.109260000
9/15/2025	\$0.182100000	\$0.109260000
10/15/2025	\$0.182100000	\$0.109260000
11/14/2025	\$0.182100000	\$0.109260000
12/15/2025	\$0.182100000	\$0.109260000