

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

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

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****Sign
Here**

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.

Signature ►



Date ►

1/30/25Print your name ► **James Howley**Title ► **Treasurer****Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

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