Computershare, Inc.

Guggenheim Strategic Opportunities Fund (NYSE: GOF)

Cusip: 40167F101

Notice to Shareholders

We are pleased to report the payment of the Guggenheim Strategic Opportunities Fund's (the "Fund") monthly distribution in the amount of \$0.1821 per share payable on January 31, 2022 to shareholders of record on January 14, 2022. The Fund currently anticipates that \$0.0666 per share, or 36.57% of this distribution would currently be classified as income, \$0.0120 per share, or 6.59% of this distribution would currently be classified as short-term capital gain and \$0.1035 per share, or 56.84% of this distribution would currently be classified as return of capital. A final determination of the tax character of distributions paid by the Fund in 2022 will be reported to shareholders in January 2023 on Form 1099-DIV.

Computershare, Inc. Transfer Agent

January 2022