

Computershare Shareowner Services LLC

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 December 31, 2015 to shareholders of record on December 15, 2015. The Fund currently anticipates that \$0.1821 per share, or 100.00% of this distribution will consist of long-term capital gains. A final determination of the tax character of distributions paid by the Fund in 2015 will be reported to shareholders in January 2016 on Form 1099-DIV.

Computershare Shareowner Services LLC
Transfer Agent

December 2015