

Computershare Shareowner Services LLC

**Guggenheim Enhanced Equity Income Fund
(NSYE: GPM)**

Cusip: 40167B100

Notice to Shareholders

The Guggenheim Enhanced Equity Income Fund (the “Fund”) adopted a policy such that the quarterly distributions to shareholders would consist of net investment income and net realized gains, if any. The quarterly distribution in the amount of \$0.240 per share payable September 30, 2015, from the Fund to shareholders of record on September 15, 2015, is estimated to consist of \$0.0220 or 9.16% of income, \$0.0988 per share, or 41.17% of short-term capital gains and \$0.1192 per shares, or 49.67% of return of capital.

The final determination of the source of the 2015 distributions will be made after the end of the Fund’s fiscal year and will be reported to you in January 2016 on Form 1099-DIV.

Computershare Shareowner Services LLC
Transfer Agent

September 2015