

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 December 29, 2017 to shareholders of record on December 15, 2017. The Fund currently anticipates that \$0.0073 per share, or 4.00% of this distribution will consist of income, \$0.1748 per share, or 96.00% of this distribution will consist of long-term capital gain. A final determination of the tax character of distributions paid by the Fund in 2017 will be reported to shareholders in January 2018 on Form 1099-DIV.

Computershare, Inc.  
Transfer Agent

December 2017