

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 31, 2018 to shareholders of record on December 14, 2018. The Fund currently anticipates that \$0.0835 per share, or 45.86% of this distribution would currently be classified as income, \$0.0727 per share, or 39.92% of this distribution would currently be classified as long-term capital gains and \$0.0259 per share, or 14.22% 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 2018 will be reported to shareholders in January 2019 on Form 1099-DIV.

Computershare, Inc.
Transfer Agent

December 2018