

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 \$0.2400 per share payable December 30, 2016, from the Fund to shareholders of record on December 15, 2016, is estimated to consist of \$0.0156 per share, or 6.50% of income, \$0.2244 per share, or 93.50% of return of capital.

The final determination of the source of the 2016 distributions will be made after the end of the Fund’s fiscal year and will be reported to you in January 2017 on Form 1099-DIV.

Computershare Shareowner Services LLC
Transfer Agent

December 2016