

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 January 30, 2015 to shareholders of record on January 13, 2015. The Fund currently anticipates that \$0.1418 per share, or 77.87% of this distribution will consist of income, and \$0.0403 per share, or 22.13% of this distribution will consist of short-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
Transfer Agent

January 2015