

Computershare Shareowner Services LLC

**Guggenheim Enhanced Equity Strategy Fund  
(NSYE: GGE)**

**Cusip: 40167K100**

Dear Shareholder(s):

The Guggenheim Enhanced Equity Strategy 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 \$0.4850 per share payable August 31, 2015 from the Fund to shareholders of record on August 14, 2015, is estimated to consist of \$0.0262 of ordinary income, and \$0.4588 per share 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  
Transfer Agent

August 2015