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, 2021 to shareholders of record on December 15, 2021. The Fund currently anticipates that \$0.0645 per share, or 35.42% of this distribution would currently be classified as income, \$0.0145 per share, or 7.96% of this distribution would currently be classified as short-term capital gain and \$0.1031 per share, or 56.62% 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 2021 will be reported to shareholders in January 2022 on Form 1099-DIV.

Computershare, Inc. Transfer Agent

December 2021