

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 31, 2017 to shareholders of record on January 13, 2017. The Fund currently anticipates that \$0.1821 per share, or 100.00% of this distribution will consist of short-term capital gain. A final determination of the tax character of distributions paid by the Fund in 2017 will be reported to shareholders in January 2018 on Form 1099-DIV.

Computershare Shareowner Services LLC  
Transfer Agent

January 2017