Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

| Part Reporting Issuer | | |
|---|--|---|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) |
| Guggenheim Enhanced Equity Income Fund | | 34-7194866 |
| 3 Name of contact for additional information | 4 Telephone No. of contact | 5 Email address of contact |
| Glenn McWhinnie | 312-357-0356 | glenn.mcwhinnie@guggenheiminvestments.com |
| 6 Number and street (or P.O. box if mail is not | | 7 City, town, or post office, state, and Zip code of contact |
| | | |
| 227 W Monroe Street, 7th Floor | | Chicago, IL 60606 |
| 8 Date of action | 9 Classification and description | |
| 3/17/17 | Non-Taxable Reorganization - Merger | |
| 10 CUSIP number 11 Serial number(| s) 12 Ticker symbol | 13 Account number(s) |
| 40167K100 | GPM | |
| | ch additional statements if needed. See b | |
| 14 Describe the organizational action and, if a | applicable, the date of the action or the date a | gainst which shareholders' ownership is measured for |
| | | nd Guggenheim Equal Weight Enhanced Equity |
| Income Fund ('The Target Funds') merged int | | |
| | | Acquiring Fund in exchange for Acquiring Fund |
| shares and the assumption by the Acquiring | | |
| | | e of the Acquired Fund shares surrendered (as of |
| | | g of Section 368(a) of the Code. Shareholders of a |
| | | e exchange of their Target Fund common shares for |
| | | ed in lieu of fractional shares). Additionally, the Target |
| Fund will recognize no gain or loss for U.S. fe | deral income tax purposes by reason of the | e Merger. Neither the Acquiring Fund nor its |
| shareholder will recognize any gain or loss for | or U.S. federal income tax purposes pursua | nt to any Merger. |
| | | |
| 15 Describe the quantitative effect of the organishare or as a percentage of old basis ► <u>S</u> | | n the hands of a U.S. taxpayer as an adjustment per |
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| • | • • | n, such as the market values of securities and the eived in the merger equals the aggregate basis of that |
| | | erved in the merger equals the aggregate basis or that |
| shareholder's Acquired Fund shares surrend | ered in the merger, less merger cost. | |
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| | | 12-2011) | | | | | | | | Page 2 |
|------------|---------|------------|--------------------|------------------------|--|--|-----------|--------------------|------------------------|---------------------|
| Part II | O | rgani | zational Ac | tion (continued) | | | | | | |
| | | | | | s) and subsection(s) u b), §368(a), §1032(a), | | | is based ▶ | * | |
| | | | 3-1-1-1-1 | | | ************************************* | | | | |
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| Ca | n any r | resulting | g loss be reco | gnized? ► Cash re | eceived in lieu of frac | tional shares may r | esult in | loss. | | |
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| | | | | | nent the adjustment, s | uch as the reportable | e tax ye | ar ▶ <u>The al</u> | oove describe | ed organizational |
| tion is | s repor | rtable ii | n the tax year | 2017. | | | | | | |
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| | Under | penaltie | se of periuny I de | clare that I have exam | nined this return, includin | accompanying sched | ules and | statements. | and to the best | of my knowledge and |
| | belief, | it is true | , correct, and co | mplete. Declaration of | preparer (other than office | er) is based on all inforr | nation of | which prepa | rer has any kno | wledge. |
| ign ere | | | 2) lon | mirli | ت | | | 41 | 17/17 | |
| J. U | Signat | ure - | 7 | • | | | Date ► | *** | | |
| | | | e► Glenn Mc | | Drongrada signatura | | Title ▶ | Assistant | Treasurer | DTIN |
| aid | | Print/Ty | pe preparer's na | me | Preparer's signature | | Date | | Check if self-employed | PTIN |
| repa | ırer | CENTY | | | | | | | Firm's FIN ▶ | |

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

Firm's address ▶

Guggenheim Enhanced Equity Income Fund (GPM)

EIN: 34-7194866

Attachment to Form 8937

Form 8937 Part II Line 15

| - 00 | n Enhanced Equity Strateg /eight Enhanced Equity Ind (Target Funds) | | Guggenheim Enhanced Equity Income Fund (GPM) (Acquiring Fund) | | | |
|--------|---|---------|---|-----------|--------|--|
| TICKER | CUSIP | NAV | TICKER | CUSIP | NAV | |
| GGE | 40167K100 | \$18.48 | | | | |
| GEQ | 40167M106 | \$18.08 | GGE | 40167B100 | \$8.66 | |

Effect on Basis

Each shareholder will receive GPM shares, the aggregate net asset value of which will equal the aggregate net asset value of the GGE shares and GEQ shares held respectively, immediately prior to the merger, less merger costs.

The number of Guggenheim Enhanced Equity Income Fund shares received for each share of both Guggenheim Enhanced Equity Strategy Fund and Guggenheim Equal Weight Enhanced Equity Income Fund given up in exchange is as follows:

2.13281431 shares of Guggenheim Enhanced Equity Income Fund for one share of Guggenheim Enhanced Equity Strategy Fund
2.08664173 shares of Guggenheim Enhanced Equity Income Fund for one share of Guggenheim Equal Weight Enhanced Equity Income Fund