

# Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

## Part I Reporting Issuer

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Fiduciary/Claymore Energy Infrastructure Fund		20-1923642	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
Glenn McWhinnie	312-357-0356	glenn.mcwhinnie@guggenheiminvestments.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and ZIP code of contact	
227 West Monroe Street, 7th Floor		Chicago, IL 60606	
<b>8</b> Date of action		<b>9</b> Classification and description	
07/27/2020		1 for 5 Reverse Share Stock Split	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
31647Q205		FMO	

## Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On July 27, 2020 Guggenheim Partners announced the completion of a 1 for 5 reverse stock split executed on the same day prior to the opening of trading on the New York Stock Exchange. Every five outstanding common shares of FMO were automatically converted into one common share.

**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► The total market value of the shares outstanding was not affected as a result of the reverse stock split. In general, a shareholder's aggregated tax basis in his or her shares held immediately prior to the distribution should be allocated in proportion to the relative fair market value of the shares under Internal Revenue Code §358.

**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► 1 for 5 reverse stock split example:

Period	#of shares owned	Hypothetical Market Price	Total Share Value
Pre-split	100	\$4	\$400
Post-split (7/27/20)	20	\$20	\$400

**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► Internal Revenue Code §358

**18** Can any resulting loss be recognized? ► This is not a taxable event for shareholders, except for cash received for fractional shares which may result in gain or loss being recognized on such fractional shares.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► \_\_\_\_\_

**Sign  
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ► Glenn McWhinnie

Date ► 9/10/20

Print your name ► Glenn McWhinnie

Title ► Assistant Treasurer

**Paid  
Preparer  
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

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