Form **8937**(December 2017) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Part I Reporting	Issuer	THE STATE OF THE S	A STANLE OF SAME OF A STANLE SAME			
1 Issuer's name				2 Issuer's employer identification number (EIN)		
Guggenheim Strategic Op	portunities Fund			20-5997403		
3 Name of contact for ad		5 Email address of contact				
				A APPLICATION OF THE PROPERTY		
Glenn McWhinnie		L	312-357-0356	glenn.mcwhinnie@guggenheiminvestments.com		
6 Number and street (or I	P.O. box if mail is not	7 City, town, or post office, state, and ZIP code of contact				
227 Most Manua Street	Fl					
227 West Monroe Street, 7 8 Date of action	rtn Floor	Chicago, IL 60606				
		o olust	sification and description			
January 14, 2022		PAID A "	RETURN OF CAPITAL" DIS	TRIBUTION		
10 CUSIP number	11 Serial number(12 Ticker symbol	13 Account number(s)		
40167F101			GOF			
Part II Organization	onal Action Attac	ch additional	statements if needed. See	e back of form for additional questions.		
14 Describe the organization ► SEE AT	itional action and, if a	applicable, the	date of the action or the date	against which shareholders' ownership is measured for		
SEE A	TACHED STATEME	NT FOR RET	TURN OF CAPITAL DISTRIB	JTIONS PAID IN 2021.		
	1 2 3 1					
45 5 11 11 11 11				So was in the State of the Stat		
15 Describe the quantitat	tive effect of the orga	nizational acti	ion on the basis of the securit	y in the hands of a U.S. taxpayer as an adjustment per		
share or as a percenta	ge of old basis ► Th	HE ABOVE A	CTION WILL REDUCE THE C	COST BASIS OF THE SHAREHOLDER'S SECURITY.		
		7,000				
16 Describe the calculation	on of the change in b	asis and the d	lata that supports the calculat	ion, such as the market values of securities and the		
valuation dates ► N/A						
-						
			#5 - 400 - #1 5X - 3X	10 10 10 10 10 10 10 10 10 10 10 10 10 1		
	3 =31					
			100			

Part II	-	Organizational Action (conti	nuea)			
17 Lis	t the	applicable Internal Revenue Code s	section(s) and subsection(s) upon which	the tax treatment is	based ►	IRC SECTIONS §312 & §31
						7918 (L-10)
	100			4	-10	
775						
l 8 Car	n any	resulting loss be recognized? ► N	I/A			
	35011					
			F550-1000			
-						
				2		
	_					
9 Pro	vide a	any other information necessary to i	mplement the adjustment, such as the	reportable tax vear >	N/Δ	
					10/75	
						3-30
				4,010		
	Tools of					
U	Inder	penalties of perjury, I declare that I have	e examined this return, including accompany tion of preparer (other than officer) is based o	ing schedules and state	ements, and	to the best of my knowledge and
Sign		44 0		n all information of whic	n preparer i	has any knowledge.
■ ************************************	Signatu	re Dlenmile	هـــــــ	Date ►	2/2/2	.2
Р	Print yo	our name ► Glenn McWhinnie		Title ► Ass	istant Tre	easurer
Paid Prepare		Print/Type preparer's name	Preparer's signature	Date	Ch	eck if f-employed
Jse On	ıly	Firm's name ▶			-	m's EIN ▶
		Firm's address ▶			Pho	one no.

EIN: 20-5997403

RETURN OF CAPITAL DISTRIBUTION AS A PART OF THE FOLLOWING DISTRIBUTIONS

CUSIP:	TICKER:	RECORD DATE DATE:	PAYABLE DATE:	TOTAL PER SHARE DISTRIBUTION:	ROC PER SHARE DISTRIBUTION:
40167F101	GOF	1/15/2021	1/29/2021	0.1821	0.109323546
40167F101	GOF	2/12/2021	2/26/2021	0.1821	0.109323546
40167F101	GOF	3/15/2021	3/31/2021	0.1821	0.109323546
40167F101	GOF	4/15/2021	4/30/2021	0.1821	0.109323546
40167F101	GOF	5/14/2021	5/28/2021	0.1821	0.109323546
40167F101	GOF	6/15/2021	6/30/2021	0.1821	0.109260000
40167F101	GOF	7/15/2021	7/30/2021	0.1821	0.109260000
40167F101	GOF	8/15/2021	8/31/2021	0.1821	0.109260000
40167F101	GOF	9/15/2021	9/30/2021	0.1821	0.109260000
40167F101	GOF	10/15/2021	10/29/2021	0.1821	0.109260000
40167F101	GOF	11/15/2021	11/30/2021	0.1821	0.109260000
40167F101	GOF	12/15/2021	12/31/2021	0.1821	0.109260000