

# Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Guggenheim Strategic Opportunities Fund		<b>2</b> Issuer's employer identification number (EIN)  20-5997403	
<b>3</b> Name of contact for additional information  Glenn McWhinnie	<b>4</b> Telephone No. of contact  312-357-0356	<b>5</b> Email address of contact  glenn.mcwhinnie@guggenheiminvestments.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  227 West Monroe Street, 7th Floor		<b>7</b> City, town, or post office, state, and ZIP code of contact  Chicago, IL 60606	
<b>8</b> Date of action  7/29/2021		<b>9</b> Classification and description  PAID A "RETURN OF CAPITAL" DISTRIBUTION	
<b>10</b> CUSIP number  40167F101	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  GOF	<b>13</b> Account number(s)

**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 ▶ **RETURN OF CAPITAL (ROC) DISTRIBUTION AS PART OF THE FOLLOWING DISTRIBUTIONS:**

RECORD DATE:	TOTAL PER SHARE DISTRIBUTION:	ROC PER SHARE DISTRIBUTION:
1/15/2021	0.1821000	0.109323547
2/12/2021	0.1821000	0.109323547
3/15/2021	0.1821000	0.109323547
4/15/2021	0.1821000	0.109323547
5/14/2021	0.1821000	0.109323547

**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 ABOVE ACTION WILL REDUCE THE COST BASIS OF THE SHAREHOLDER'S SECURITY.**

**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 ▶ N/A

**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SECTIONS §312 & §316

Blank lined area for listing applicable Internal Revenue Code sections and subsections.

18 Can any resulting loss be recognized? ▶ N/A

Blank lined area for providing information regarding loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Blank lined area for providing other information necessary to implement the adjustment.

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.

**Sign Here** Signature ▶ Glenn McWhinnie Date ▶ 9/10/21

Print your name ▶ Glenn McWhinnie Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	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.