

See separate instructions.

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art Reporting	ssuer			2 Issuer's employer ide	antilication number (and)
Issuer's name				20.50	97403
iggenheim Strategic Op	ortunities Fund			5 Email address of conta	
Name of contact for add	litional information	4 Telephone	No. of contact	5 Email address of com	
Humo of or				along mewbingie@gudg	enheiminvestments.com
enn McWhinnie			<u>312-357-0356</u>		state, and ZIP code of contact
enn McWhinnie Number and street (or F	.O. box if mail is not	t delivered to s	treet address) of contact		
				Chicago, IL 60606	
7 West Monroe Street, 7	th Floor		ification and description		
Date of action		9 Class	incation and description		
29/2021			RETURN OF CAPITAL"	DISTRIBUTION	
	11 Serial number		12 Ticker symbol	13 Account number(s)	
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40167F101	onal Action Atta	ch additiona	atatamonto if needed	See back of form for additional	questions.
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Describe the organiza	NOF CAPITAL (R	DC) DISTRIBU	TION AS PART OF THE	FOLLOWING DISTRIBUTIONS.	المحاوية والمرجع محرجات ويدعه وتحصيه وتخالب المحاوة ومحاولات والمتعاد والمحاولات والمحاور المحاور المحاوي
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share or as a percen	tage of old basis ► -	THE ABOVE A	CTION WILL REDUCE 1	THE COST BASIS OF THE SHARE	TOLDER 3 SECORITI
6 Describe the calcula valuation dates ► N/		basis and the	data that supports the ca	alculation, such as the market value	s of securities and the
For Paperwork Reductio	n Act Notice, see t	he separate Ir	nstructions.	Cat. No. 37752P	Form <b>8937</b> (12-2

Form 8937 (12-2017	Form	8937	(12-2017
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Part II	Or	ganizational Action (c	ontinued)						
		plicable Internal Revenue Co		and subsection(s) upor	n which the tax treatme	nt is b	ased 🕨	IRC	SECTIONS §312 & §316
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44	Under	penalties of perjury, I declare the it is true, correct, and complete.	hat I have exami	ined this return, including	accompanying schedules	and sta	atements,	and to	the best of my knowledge a any knowledge.
	belief,	it is true, correct, and complete.	Declaration of p	breparer (other than onice	i) is based on an informatio				1
Sign Here		M. n	2 Whi	nie	Date		9	10	21
leie	Signa	ture		a ang ang ang ang ang ang ang ang ang an	Date				
	Print	your name ► Glenn McWhinn	nie	0 - 20 - 800	Title	► A	ssistant	Treas	
Paid	1 cian	Print/Type preparer's name		Preparer's signature	Da			Check	if PTIN
	arer								nployed
	Only	Firm's name		******				Firm's	
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Send F	Form 89	37 (including accompanying	statements) to	o: Department of the T	reasury, Internal Reven	ue Ser	vice, Ug	uen, U	04201-0004