

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
Guggenheim Enhanced Equity Income Fund		34-7194866	
<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	
12/23/2019		Paid a "Return of Capital" Distribution	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
40167B100		GPM	

**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 ▶ Guggenheim Enhanced Equity Income Fund paid quarterly distributions from January to December of 2019. At this time, based on calculations to date, and reasonable assumptions, we expect approximately 100% of each quarterly distribution paid will consist of a non-taxable return of capital distribution. Please see the attached schedule showing per share calculation for each monthly distribution.

Pursuant to the applicable Treasury Regulations under Section 6045B, if this assumption turns out to be incorrect, we will file a corrected form 8937 within 45 days after such determination.

**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 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 ▶ The calculation of the change in basis relates to the estimate of current earnings and profits for the calendar year of Guggenheim Enhanced Equity Income Fund and the reasonable assumptions related thereto.

**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 §301 & §316

Multiple horizontal lines for listing applicable Internal Revenue Code sections and subsections.

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

Multiple horizontal lines for providing information regarding resulting loss recognition.

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

Multiple horizontal lines for providing other information necessary to implement the adjustment.

**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 ▶ 12/30/19

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.			

**Guggenheim Enhanced Equity Income Fund**  
**Attachment to IRS Form 8937**  
**Estimated Return of Capital Distributions for 2019**

<b>Record Date</b>	<b>Ex-Distribution Date</b>	<b>Payable Date</b>	<b>Declaration Date</b>	<b>Total Distribution</b>	<b>Estimated Return of Capital</b>	<b>Estimated Ordinary Income</b>
12/13/2019	12/12/2019	12/31/2019	12/2/2019	\$0.2400	\$0.2400	\$0.0000
9/13/2019	9/12/2019	9/30/2019	9/3/2019	\$0.2400	\$0.2400	\$0.0000
6/14/2019	6/13/2019	6/28/2019	6/3/2019	\$0.2400	\$0.2400	\$0.0000
3/15/2019	3/14/2019	3/29/2019	3/1/2019	\$0.2400	\$0.2400	\$0.0000