

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Guggenheim Enhanced Equity Income Fund		34-7194866	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Glenn McWhinnie	312-357-0356	glenn.mcwhinnie@guggenheiminvestments.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and Zip code of contact	
227 West Monroe Street, 7th Floor		Chicago, IL 60606	
8 Date of action		9 Classification and description	
2/23/17		PAID A "RETURN OF CAPITAL" DISTRIBUTION	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 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 ▶ RETURN OF CAPITAL DISTRIBUTION AS A PART OF THE FOLLOWING DISTRIBUTIONS:

RECORD DATE:	TOTAL PER SHARE DISTRIBUTION:	ROC PER SHARE DISTRIBUTION:
3/15/16	0.240000	0.122151
6/15/16	0.240000	0.122151
9/15/16	0.240000	0.122151
12/15/16	0.240000	0.122151

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

