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 I	ssuer			
1 Issuer's name		2 Issuer's employer identification number (EIN)		
GUGGENHEIM FUNDS TRU	IST GUGGENHEIM	45-3505036		
3 Name of contact for add		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		7 City, town, or post office, state, and ZIP code of contact
227 West Monroe Street, 71	h Floor	0 01	ification and decoription	Chicago, IL 60606
8 Date of action		9 Class	sification and description	
01/15/2018			RETURN OF CAPITAL" DIS	
10 CUSIP number	11 Serial number	s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHMENT			GIF	
Part II Organization	nal Action Atta	ch additiona	statements if needed. Se	e back of form for additional questions.
14 Describe the organizate the action ▶	tional action and, if a	applicable, the	e date of the action or the dat	e against which shareholders' ownership is measured for
	TRIBUTION AS PAI	RT OF THE F	OLLOWING DISTRIBUTIONS	S:
See Attachment				
				ity in the hands of a U.S. taxpayer as an adjustment per COST BASIS OF THE SHAREHOLDER'S SECURITY
**				
				
16 Describe the calculation valuation dates ► N/A		basis and the	data that supports the calcul	ation, such as the market values of securities and the
<u></u>				
				0007

Par	T III	O	rganizational Action (contin	uea)		
17		he ap	oplicable Internal Revenue Code se	ction(s) and subsection(s) upon whi	ch the tax treatment is based ▶	IRC SECTION §312 & §316
_	_					
-						
_		_				
-		_				
18	Can	anv r	resulting loss be recognized? N	Λ Δ		
10	Call	ally I	esuiting loss be recognized.	Α		
_		-				
-	-	_				
—						
_	_					
_						
19	Prov	ide a	any other information necessary to	mplement the adjustment, such as	the reportable tax year ► N/A	
	_					
_	_					
_	_					
-						
_						
_						
_	- (**					
	L	Inder	penalties of perjury, I declare that I have it is true, correct, and complete. Declare	re examined this return, including accomation of preparer (other than officer) is bas	panying schedules and statements sed on all information of which prep	i, and to the best of my knowledge and arer has any knowledge.
0:-	- 1	ellei,	A	^		
Sig			Il lam mi	hlip	Data N	12/18
He	e s	Signat	ure •	· Luc	Date ▶	
			CI ENN MOMUNIME		Title ► ASSISTA	NT TREASURER
_		rint y	our name ► GLENN MCWHINNIE Print/Type preparer's name	Preparer's signature	Date	Check T if PTIN
Pa			τ τιπο τγρο ρτοματοί ο παίπο			self-employed
Preparei			Firm's name			Firm's EIN ▶
Us	e Or	ıly	Firm's name ► Firm's address ►			Phone no.
<u>Can</u>	d Care	× 90′	27 (including accompanying statem	ents) to: Department of the Treasur	v. Internal Revenue Service, Og	den, UT 84201-0054

RETURN OF CAPITAL DISTRIBUTION AS A PART OF THE FOLLOWING DISTRIBUTION

SHARE CLASS:	CUSIP:	RECORD DATE:	TOTAL PER SHARE DISTRIBUTION:	ROC PER SHARE DISTRIBUTION:
Institutional:	40168W715	1/31/2017	0.076914	0.001841
	40168W715	2/28/2017	0.061415	0.00147
	40168W715	3/31/2017	0.085657	0.00205
	40168W715	4/28/2017	0.092729	0.002219
	40168W715	5/31/2017	0.072388	0.001732
	40168W715	6/30/2017	0.093649	0.002241
	40168W715	7/31/2017	0.080212	0.00192
	40168W715	8/31/2017	0.085659	0.00205
	40168W715	9/29/2017	0.08793	0.002104
C Class:	40168W723	1/31/2017	0.055984	0.00134
	40168W723	2/28/2017	0.041385	0.00099
	40168W723	3/31/2017	0.061424	0.00147
	40168W723	4/28/2017	0.072361	0.001732
	40168W723	5/31/2017	0.050731	0.001214
	40168W723	6/30/2017	0.071092	0.001701
	40168W723	7/31/2017	0.059765	0.00143
	40168W723	8/31/2017	0.063803	0.001527
	40168W723	9/29/2017	0.066124	0.001583
A Class:	40168W731	1/31/2017	0.071574	0.001713
	40168W731	2/28/2017	0.056062	0.001342
	40168W731	3/31/2017	0.0794	0.0019
	40168W731	4/28/2017	0.087355	0.002091
	40168W731	5/31/2017	0.067395	0.001613
	40168W731	6/30/2017	0.088159	0.00211
	40168W731	7/31/2017	0.07527	0.001801
	40168W731	8/31/2017	0.080362	0.001923
	40168W731	9/29/2017	0.08265	0.001978
P Class:	40169J408	1/31/2017	0.071389	0.001709
	40169J408	2/28/2017	0.056162	0.001344
	40169J408	3/31/2017	0.079299	0.001898
	40169J408	4/28/2017	0.087459	0.002093
	40169J408	5/31/2017	0.068171	0.001632
	40169J408	6/30/2017	0.088176	0.00211
	40169J408	7/31/2017	0.075229	0.0018
	40169J408	8/31/2017	0.080347	0.001923
	40169J408	9/29/2017	0.082673	0.001979