



**BNY MELLON**  
SHAREOWNER SERVICES

Subsidiary Legal Entity

**Guggenheim Enhanced Equity Income Fund  
(NYSE: GPM)**

**Cusip: 40167B100**

***Notice to Shareholders***

The Guggenheim Enhanced Equity Income Fund (the “Fund”) adopted a policy such that the quarterly distributions to shareholders would consist of net investment income and net realized gains, if any. The quarterly distribution in the amount of \$0.24 per share payable December 30, 2011 from the Fund to shareholders of record on December 15, 2011 is estimated to consist of \$0.020 per share of ordinary income and \$0.220 per share of short-term capital gains.

The final determination of the source of the 2011 distributions will be made after the end of the Fund’s fiscal year and will be reported to you in January 2012 on Form 1099-DIV.

THE BANK OF NEW YORK MELLON  
Transfer Agent

December 2011