Report of Organizational Actions Affecting Basis of Securities

Part I  Reporting Issuer

1 Issuer's name
GUGGENHEIM CANADIAN ENERGY INCOME ETF

2 Issuer's employer identification number (EIN)
20-8871464

3 Name of contact for additional information
MARK J. FURJANIC

4 Telephone No. of contact
312-357-0393

5 Email address of contact
mark.furjanic@guggenheiminvestments.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
2455 CORPORATE WEST DRIVE

7 City, town, or post office, state, and Zip code of contact
LISLE, IL 60532

8 Date of action
3/26/2013

9 Classification and description
PAID A "RETURN OF CAPITAL" DISTRIBUTION

10 CUSIP number
18383Q606

11 Serial number(s)
ENY

12 Ticker symbol

13 Account number(s)

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:

<table>
<thead>
<tr>
<th>RECORD DATE</th>
<th>TOTAL PER SHARE DISTRIBUTION</th>
<th>ROC PER SHARE DISTRIBUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/26/2013</td>
<td>$0.087000</td>
<td>$0.027759</td>
</tr>
</tbody>
</table>

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

For Paperwork Reduction Act Notice, see the separate instructions.
Part II  Organizational Action (continued)

17  List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based  
    IRS SECTION 312 & 316

18  Can any resulting loss be recognized?  
    N/A

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

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Signature: [signature on file]  
Date: 2/14/14

Print your name: MARK J. FURJANIC  
Title: ASSISTANT TREASURER

Paid Preparer Use Only  
Print/Type preparer's name:  
Preparer's signature:  
Date:  
Check if self-employed:  
Firm's name:  
Firm's address:  
Firm's EIN:  
Phone no.:  

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054