Part I  Reporting Issuer

1  Issuer's name  
GUGGENHEIM MULTI-ASSET INCOME ETF

2  Issuer's employer identification number (EIN)  
20-5318656

3  Name of contact for additional information  
MARK J. FURJANIC

4  Telephone No. of contact  
(630) 577-2280

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

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

10  CUSIP number

11  Serial number(s)

12  Ticker symbol

13  Account number(s)

18383M606

CVY

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 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>03/28/12</td>
<td>$0.265000</td>
<td>$0.065419</td>
</tr>
<tr>
<td>06/27/12</td>
<td>$0.314000</td>
<td>$0.077516</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
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

Signature: [Signature]
Date: [1/31/2013]

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

Paid Preparers Use Only

Print/Type preparer’s name: [Print/Type]
Preparer’s signature: [Signature]
Date: [Date]
Check ☐ if self-employed
PTIN: [PTIN]

Firm’s name: [Firm’s name]
Firm’s address: [Firm’s address]
Firm’s EIN: [Firm’s EIN]
Phone no: [Phone no.

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