

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name		<b>2</b> Issuer's employer identification number (EIN)	
RYDEX ETF TRUST - GUGGENHEIM RUSSELL 1000 EQUAL WEIGHT ETF		80-0647994	
<b>3</b> Name of contact for additional information	<b>4</b> Telephone No. of contact	<b>5</b> Email address of contact	
PAUL DAVIO	301 296 5351	paul.davio@guggenheiminvestments.com	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact		<b>7</b> City, town, or post office, state, and Zip code of contact	
805 KING FARM BOULEVARD, SUITE 600		ROCKVILLE, MD 20850	
<b>8</b> Date of action		<b>9</b> Classification and description	
1/26/16		FUND MERGER	
<b>10</b> CUSIP number	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol	<b>13</b> Account number(s)
78355W593		EWRI	

**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 ▶ On January 26th, 2016 Guggenheim Russell 1000 Equal Weight ETF (the 'Acquired fund') merged into Guggenheim S&P 500 Equal Weight ETF (the 'Acquiring fund') in a tax-free merger.

**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 ▶ Each share of Guggenheim Russell 1000 Equal Weight ETF (the 'Acquired fund') is being replaced with shares of Guggenheim S&P 500 Equal Weight ETF (the 'Acquiring fund') at a ratio of 0.61652528 for each share. The basis of shares received is the same as the aggregate basis of shares exchanged.

**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 ▶ For each tax lot that you held in the merging fund:  
Multiply the number of shares held in the lot by the "Merger ratio" to calculate number of shares you now hold in the acquiring fund.  
See attached example calculation to arrive at your total cost basis post merger.



Fund: Guggenheim Russell 1000 Equal Weight ETF

Page 1, Part II, Line 16, Example:

Investment in  
Guggenheim Russell 1000 Equal Weight ETF

Investment in  
Guggenheim S&P 500 Equal Weight ETF

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Shares Held Pre-Merger	Cost Basis Per Share	(A) X (B) Total Cost Basis	Merger Ratio	(A) X (D) Shares Received Post-Merger	(C)/(E) Cost Basis Per Share	(E) * (F) Total Cost Basis
5,000	\$47.37	236,850	0.616525284	3,082.62642	\$76.83	236,850