

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940  
Release No. 36185 / May 27, 2026

In the Matter of:

Guggenheim Strategic Opportunities Fund  
Guggenheim Taxable Municipal Bond & Investment Grade Debt Trust  
Guggenheim Active Allocation Fund  
Guggenheim Investments Private Credit Fund  
Guggenheim Funds Investment Advisors, LLC  
Guggenheim Partners Investment Management, LLC  
Guggenheim Corporate Funding, LLC  
Guggenheim Partners Europe Limited  
Guggenheim Private Investments, LLC  
Guggenheim Investments Loan Advisors, LLC  
certain of their affiliated entities as described in Schedule A to the Application

330 Madison Avenue  
New York, New York 10017

812-15938

ORDER UNDER SECTIONS 17(d) AND 57(i) OF THE INVESTMENT COMPANY ACT OF  
1940 AND RULE 17d-1 UNDER THE ACT

Guggenheim Strategic Opportunities Fund, et al. filed an application on November 10, 2025, and amendments to the application on April 13, 2026, and April 30, 2026, requesting an order under sections 17(d) and 57(i) of the Investment Company Act of 1940 (the “Act”) and rule 17d-1 under the Act that would permit certain joint transactions otherwise prohibited by sections 17(d) and 57(a)(4) of the Act and rule 17d-1 under the Act. The order would permit certain registered closed-end management investment companies and business development companies (collectively, the “Regulated Funds”) to co-invest in portfolio companies with each other and with certain affiliated investment entities.

On April 30, 2026, a notice of the filing of the application was issued (Investment Company Act Release No. 36138). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, as amended, that participation by the Regulated Funds in the proposed transactions

is consistent with the provisions, policies and purposes of the Act and is on a basis no less advantageous than that of other participants.

Accordingly,

IT IS ORDERED, under sections 17(d) and 57(i) of the Act and rule 17d-1 under the Act, that the relief requested by Guggenheim Strategic Opportunities Fund, et al. (File No. 812-15938) is granted, effective immediately, subject to the conditions contained in the application, as amended.

For the Commission, by the Division of Investment Management, under delegated authority.

**Sherry R. Haywood,**

*Assistant Secretary.*