



CLAYMORE ETFs
A GUGGENHEIM PARTNERS COMPANY

2009 Tax Information Guide

The following is an informational table detailing the tax characteristics of Claymore exchange-traded funds (ETFs) for the 2009 calendar year. This information is not intended as tax advice or a solicitation to buy or sell the funds. Please consult your tax advisor should you have questions about your individual tax situation.

T3 BOX NO.			26	25	34	23	49	42	21	
ETF NAME	TICKER	CUSIP	INTEREST INCOME	FOREIGN INCOME	FOREIGN INCOME TAX PAID	ACTUAL AMOUNT OF NON-ELIGIBLE DIVIDENDS	ELIGIBLE DIVIDENDS	RETURN OF CAPITAL	CAPITAL GAINS	TOTAL
Claymore International Fundamental Index ETF	CIE	18385H208	---	\$0.3253	-\$0.0475	\$0.0077	---	\$0.0352	---	\$0.3208
Claymore International Fundamental Index ETF (Advisor Class)	CIE.A	18385H109	---	\$0.2214	-\$0.0323	\$0.0053	---	\$0.0240	---	\$0.2183
Claymore Japan Fundamental Index ETF C\$ Hedged	CJP	18383P103	---	\$0.0792	-\$0.0092	---	---	---	---	\$0.0700
Claymore Japan Fundamental Index ETF C\$ Hedged (Advisor Class)	CJP.A	18383P202	---	\$0.0147	-\$0.0017	---	---	---	---	\$0.0130
Claymore US Fundamental Index ETF (C\$ Hedged)	CLU	18384U101	---	\$0.0532	-\$0.0081	---	---	\$0.0048	\$0.6899	\$0.7398
Claymore US Fundamental Index ETF (C\$ Hedged) (Advisor Class)	CLU.A	18384U200	---	\$0.0135	-\$0.0021	---	---	\$0.0005	\$0.5862	\$0.5981
Claymore US Fundamental Index ETF (Non-hedged)	CLU.C	18387E104	---	\$0.1475	-\$0.0226	---	---	\$0.0051	---	\$0.1300
Claymore US Fundamental Index ETF (Non-hedged) (Advisor Class)	CLU.B	18387E138	---	\$0.0539	-\$0.0083	---	---	\$0.0018	---	\$0.0475
Claymore Canadian Fundamental Index ETF	CRQ	183830207	---	---	---	---	\$0.1501	\$0.0799	---	\$0.2300
Claymore Canadian Fundamental Index ETF (Advisor Class)	CRQ.A	183830108	---	---	---	---	\$0.1070	\$0.0570	---	\$0.1640
Claymore Equal Weight Banc & Lifeco ETF	CEW	18384F203	---	---	---	---	\$0.0543	\$0.1858	\$0.0289	\$0.2690
Claymore Equal Weight Banc & Lifeco ETF (Advisor Class)	CEW.A	18384F302	---	---	---	---	\$0.0788	\$0.2693	\$0.0419	\$0.3900
Claymore Global Real Estate ETF	CGR	18384J114	---	\$0.5637	-\$0.0906	---	\$0.0060	\$0.0059	---	\$0.4850
Claymore Global Real Estate ETF (Advisor Class)	CGR.A	18384J106	---	\$0.4254	-\$0.0683	---	\$0.0045	\$0.0045	---	\$0.3660
Claymore Global Infrastructure ETF	CIF	18383B112	---	\$0.3525	-\$0.0569	---	\$0.0735	\$0.0340	---	\$0.4030
Claymore Global Infrastructure ETF (Advisor Class)	CIF.A	18383B104	---	\$0.2370	-\$0.0383	---	\$0.0494	\$0.0228	---	\$0.2710
Claymore Oil Sands Sector ETF	CLO	183832104	\$0.1332	---	---	---	\$0.1078	\$0.0001	---	\$0.2411
Claymore Oil Sands Sector ETF (Advisor Class)	CLO.A	183832203	\$0.0690	---	---	---	\$0.0558	\$0.0001	---	\$0.1248
Claymore S&P/TSX Global Mining ETF	CMW	183839109	---	\$0.2652	-\$0.0088	---	\$0.0235	\$0.0002	---	\$0.2800
Claymore S&P/TSX Global Mining ETF (Advisor Class)	CMW.A	183839208	---	\$0.1510	-\$0.0050	---	\$0.0134	\$0.0001	---	\$0.1595
Claymore Global Agriculture ETF	COW	18383A106	---	\$0.2256	-\$0.0462	---	\$0.0079	\$0.0008	---	\$0.1880
Claymore Global Agriculture ETF (Advisor Class)	COW.A	18383A205	---	\$0.0600	-\$0.0123	---	\$0.0021	\$0.0002	---	\$0.0500
Claymore S&P Global Water ETF	CWW	183838101	---	\$0.4197	-\$0.0678	---	---	\$0.0030	---	\$0.3550
Claymore S&P Global Water ETF (Advisor Class)	CWW.A	183838200	---	\$0.3001	-\$0.0484	---	---	\$0.0022	---	\$0.2538
Claymore BRIC ETF	CBQ	183829100	---	\$0.3708	-\$0.0445	---	---	\$0.0077	---	\$0.3340
Claymore BRIC ETF (Advisor Class)	CBQ.A	183829209	---	\$0.2265	-\$0.0272	---	---	\$0.0047	---	\$0.2040
Claymore Broad Emerging Market ETF	CWO	18382W109	---	---	---	---	---	\$0.0608	\$1.6223	\$1.6831
Claymore Broad Emerging Market ETF (Advisor Class)	CWO.A	18382W117	---	---	---	---	---	\$0.0158	\$1.4121	\$1.4279

Claymore Exchange-Traded Fund 2009 Tax Information Guide

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ETF NAME	TICKER	CUSIP	INTEREST INCOME	FOREIGN INCOME	FOREIGN INCOME TAX PAID	ACTUAL AMOUNT OF NON-ELIGIBLE DIVIDENDS	ELIGIBLE DIVIDENDS	RETURN OF CAPITAL	CAPITAL GAINS	TOTAL
Claymore S&P/TSX Canadian Dividend ETF	CDZ	18385N106	\$0.3226	\$0.0006	---	---	\$0.4067	\$0.1561	---	\$0.8860
Claymore S&P/TSX Canadian Dividend ETF (Advisor Class)	CDZ.A	18385N205	\$0.2887	\$0.0006	---	---	\$0.3640	\$0.1398	---	\$0.7930
Claymore Global Monthly Advantaged Dividend ETF	CYH	18383Y104	---	---	---	---	---	\$0.7095	---	\$0.7095
Claymore Global Monthly Advantaged Dividend ETF (Advisor Class)	CYH.A	18383Y203	---	---	---	---	---	\$0.6143	---	\$0.6143
Claymore Canadian Financial Monthly Income ETF (Advisor Class)	FIE.A	18384D109	---	---	---	---	---	\$0.4800	---	\$0.4800
Claymore Advantaged Canadian Bond ETF	CAB	18382B105	---	---	---	---	---	\$0.0760	---	\$0.0760
Claymore Advantaged Canadian Bond ETF (Advisor Class)	CAB.A	18382B113	---	---	---	---	---	\$0.0640	---	\$0.0640
Claymore 1-5 Yr Laddered Corporate Bond ETF	CBO	18382N109	\$0.5854	---	---	---	---	\$0.2146	---	\$0.8000
Claymore 1-5 Yr Laddered Corporate Bond ETF (Advisor Class)	CBO.A	18382N208	\$0.5075	---	---	---	---	\$0.1860	---	\$0.6935
Claymore 1-5 Yr Laddered Government Bond ETF	CLF	18382R100	\$0.7348	---	---	---	---	\$0.1132	---	\$0.8480
Claymore 1-5 Yr Laddered Government Bond ETF (Advisor Class)	CLF.A	18382R209	\$0.6308	---	---	---	---	\$0.0972	---	\$0.7280
Claymore Premium Money Market ETF	CMR	18384K103	\$0.1869	---	---	---	---	\$0.0157	---	\$0.2026
Claymore Premium Money Market ETF (Advisor Class)	CMR.A	18384K202	\$0.1084	---	---	---	---	\$0.0091	---	\$0.1175
Claymore S&P/TSX CDN Preferred Share ETF	CPD	18383X106					\$0.5655	\$0.2745		\$0.8400
Claymore S&P/TSX CDN Preferred Share ETF (Advisor Class)	CPD.A	18383X205					\$0.5184	\$0.2516		\$0.7700
Claymore Balanced Income CorePortfolio™ ETF	CBD	18382T106	\$0.1134	\$0.0476	-\$0.0063		\$0.3018	\$0.3199		\$0.7765
Claymore Balanced Income CorePortfolio™ ETF (Advisor Class)	CBD.A	18382T205	\$0.0844	\$0.0354	-\$0.0047		\$0.2247	\$0.2381		\$0.5780
Claymore Balanced Growth CorePortfolio™ ETF	CBN	18382U103		\$0.0637	-\$0.0090		\$0.1509	\$0.0753		\$0.2810
Claymore Balanced Growth CorePortfolio™ ETF (Advisor Class)	CBN.A	18382U202		\$0.0321	-\$0.0045		\$0.0762	\$0.0380		\$0.1418
Claymore Natural Gas Commodity ETF	GAS	18384H100								\$0.0000
Claymore Claymore Gold Bullion Trust*	CGL	18385M207							\$0.1103	\$0.1103

* The Claymore Gold Bullion Trust changed to an ETF effective February 16, 2010. On that date the ETF's names changed to the Claymore Gold Bullion ETF, the ticker symbol changed to CGL and the cusip changed 18385Q117. The Return of Capital (ROC) component of the distributions is due to the structural timing of the asset inflows to the exchange traded fund (ETF). During 2009, many ETFs saw strong asset inflows. The "creation of units" from the ETF's Designated Broker (DB) is to deliver to the ETF the basket of securities representing the index, plus cash for any dividends paid on the securities since their last distribution. The cash received is not allocated as "dividends paid", but rather as simply returning cash to investors. From an accounting perspective, this means the cash is then treated as ROC when paid out, even though it represents dividends paid on those securities.

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Claymore International Fundamental Index ETF	CIE	18385H208		101.41%	-14.80%	2.41%		10.97%		100.00%
Claymore International Fundamental Index ETF	CIE.A	18385H109		101.41%	-14.80%	2.41%		10.97%		100.00%
Claymore Japan Fundamental Index ETF C\$	CJP	18383P103		113.18%	-13.18%					100.00%
Claymore Japan Fundamental Index ETF C\$ Hedged	CJ.P.A	18383P202		113.18%	-13.18%					100.00%
Claymore US Fundamental Index ETF C\$ Hedged	CLU	18384U101		7.19%	-1.10%			0.65%	93.26%	100.00%
Claymore US Fundamental Index ETF C\$ Hedged	CLU.A	18384U200		2.25%	-0.35%			0.08%	98.02%	100.00%
Claymore US Fundamental Index ETF (Non-hedged)	CLU.C	18387E104		113.49%	-17.39%			3.89%	0.00%	100.00%
Claymore US Fundamental Index ETF (Non-hedged)	CLU.B	18387E138		113.49%	-17.39%			3.89%	0.00%	100.00%
Claymore Canadian Fundamental Index ETF	CRQ	183830207					65.26%	34.74%		100.00%
Claymore Canadian Fundamental Index ETF	CRQ.A	183830108					65.26%	34.74%		100.00%
Claymore Equal Weight Banc & Lifeco ETF	CEW	18384F203					20.20%	69.05%	10.75%	100.00%
Claymore Equal Weight Banc & Lifeco ETF	CEW.A	18384F302					20.20%	69.05%	10.75%	100.00%
Claymore Global Real Estate ETF	CGR	18384J114		116.22%	-18.67%		1.23%	1.22%		100.00%
Claymore Global Real Estate ETF	CGR.A	18384J106		116.22%	-18.67%		1.23%	1.22%		100.00%
Claymore Global Infrastructure ETF	CIF	18383B112		87.47%	-14.13%		18.23%	8.43%		100.00%
Claymore Global Infrastructure ETF	CIF.A	18383B104		87.47%	-14.13%		18.23%	8.43%		100.00%
Claymore Oil Sands Sector ETF	CLO	183832104	55.25%				44.70%	0.04%		100.00%
Claymore Oil Sands Sector ETF	CLO.A	183832203	55.25%				44.70%	0.04%		100.00%
Claymore S&P/TSX Global Mining ETF	CMW	183839109		94.70%	-3.14%		8.38%	0.05%		100.00%
Claymore S&P/TSX Global Mining ETF	CMW.A	183839208		94.70%	-3.14%		8.38%	0.05%		100.00%
Claymore Global Agriculture ETF	COW	18383A106		119.98%	-24.58%		4.18%	0.42%		100.00%
Claymore Global Agriculture ETF	COW.A	18383A205		119.98%	-24.58%		4.18%	0.42%		100.00%
Claymore S&P Global Water ETF	CWW	183838101		118.23%	-19.09%			0.85%		100.00%
Claymore S&P Global Water ETF Advisor	CWW.A	183838200		118.23%	-19.09%			0.85%		100.00%
Claymore BRIC ETF	CBQ	183829100		111.02%	-13.34%			2.32%		100.00%
Claymore BRIC ETF	CBQ.A	183829209		111.02%	-13.34%			2.32%		100.00%
Claymore Broad Emerging Market ETF	CWO	18382W109						3.61%	96.39%	100.00%
Claymore Broad Emerging Market ETF	CWO.A	18382W117						1.10%	98.90%	100.00%

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Claymore S&P/TSX Canadian Dividend ETF	CDZ	18385N106	36.41%	0.07%			45.90%	17.62%		100.00%
Claymore S&P/TSX Canadian Dividend ETF	CDZ.A	18385N205	36.41%	0.07%			45.90%	17.62%		100.00%
Claymore Global Monthly Advantaged Dividend ETF	CYH	18383Y104						100.00%		100.00%
Claymore Global Monthly Advantaged Dividend ETF	CYH.A	18383Y203						100.00%		100.00%
Claymore Canadian Financial Monthly Income ETF	FIE	18384D109						100.00%		100.00%
Claymore Advantaged Canadian Bond ETF	CAB	18382B105						100.00%		100.00%
Claymore Advantaged Canadian Bond ETF	CAB.A	18382B113						100.00%		100.00%
Claymore 1-5 Yr Laddered Corporate Bond ETF	CBO	18382N109	73.18%					26.82%		100.00%
Claymore 1-5 Yr Laddered Corporate Bond ETF	CBO.A	18382N208	73.18%					26.82%		100.00%
Claymore 1-5 Yr Laddered Government Bond ETF	CLF	18382R100	86.65%					13.35%		100.00%
Claymore 1-5 Yr Laddered Government Bond ETF	CLF.A	18382R209	86.65%					13.35%		100.00%
Claymore Premium Money Market ETF	CMR	18384K103	92.24%					7.76%		100.00%
Claymore Premium Money Market ETF	CMR.A	18384K202	92.24%					7.76%		100.00%
Claymore S&P/TSX CDN Preferred Share ETF	CPD	18383X106					67.32%	32.68%		100.00%
Claymore S&P/TSX CDN Preferred Share ETF	CPD.A	18383X205					67.32%	32.68%		100.00%
Claymore Balanced Income CorePortfolioTM ETF	CBD	18382T106	14.61%	6.13%	-0.81%		38.87%	41.20%		100.00%
Claymore Balanced Income CorePortfolioTM ETF	CBD.A	18382T205	14.61%	6.13%	-0.81%		38.87%	41.20%		100.00%
Claymore Balanced Growth CorePortfolioTM ETF	CBN	18382U103	0.00%	22.67%	-3.20%		53.72%	26.81%		100.00%
Claymore Balanced Growth CorePortfolioTM ETF	CBN.A	18382U202	0.00%	22.67%	-3.20%		53.72%	26.81%		100.00%
Claymore Natural Gas Commodity ETF	GAS	18384H100								0.00%
Claymore Gold Bullion Trust*	CGL	18385M207							100.00%	100.00%

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Claymore Exchange-Traded Fund 2009 Tax Information Guide

Claymore Investments, Inc. does not provide tax advice, and investors should consult their tax advisor for further information.

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CLAYMORE ETFs
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