AMENDED

Form **893** (December 2011)
Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

See separate instructions

OMB No. 1545-2224

Internal Revenue Service			See separate instructions.	
Part I Reporting I 1 Issuer's name	ssuer			2 Issuer's employer identification number (EIN)
RIVERNORTH/OAKTREE I	HIGH INCOME FUN	37-1701601		
3 Name of contact for add			no No. of contact	5 Email address of contact
	altional information	4 Telephor	ne No. of contact	5 Email address of contact
ALPS FUND SERVICES				
6 Number and street (or F	P.O. box if mail is not	: delivered to	street address) of contact	7 City, town, or post office, state, and Zip code of contact
1290 BROADWAY, SUITE	1100	DENVER, COLORADO		
8 Date of action				
SEPTEMBER 30, 2017		соммо	N STOCK	
10 CUSIP number	10 CUSIP number 11 Serial number(s)		12 Ticker symbol	13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
Part II Organization	onal Action Atta	ch additiona	I statements if needed. So	ee back of form for additional questions.
=			e date of the action or the da	tte against which shareholders' ownership is measured for
the action ► SEE A1	TACHED STATEM	ENT		
share or as a percenta	age of old basis ► T	HE AMOUNT		rity in the hands of a U.S. taxpayer as an adjustment per F CAPITAL IN THE ATTACHED STATEMENT ELD
16 Describe the calculation valuation dates ► SEI	•	pasis and the	data that supports the calcu	lation, such as the market values of securities and the

Part II **Organizational Action** (continued) **PURSUANT TO IRC** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ SECTION 301(C)(1), THE PORTION OF A DISTRIBUTION WHICH IS A DIVIDEND (AS DEFINED UNDER IRC SECTION 316) IS INCLUDABLE IN GROSS INCOME. PURSUANT TO IRC SECTION 301(C)(2), THE PORTION OF THE DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE ADJUSTED BASIS OF THE STOCK. Can any resulting loss be recognized? ► NOT APPLICABLE TO THIS TRANSACTION AS NO LOSS WOULD BE RECOGNIZED ON THE RETURN OF CAPITAL DISTRIBUTION. THE SHARHOLDERS' COST BASIS SHOULD BE ADJUSTED TO REFLECT THE RETURN OF CAPITAL DISTRIBUTION, WHICH MAY AFFECT THE GAIN OR LOSS REALIZED UPON THE DISPOSITION OF THE SHARES. Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ PURSUANT TO SECTION 6045, AS AMENDED BY THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008, BROKERS ARE REQUIRED TO REFLECT THESE ADJUSTMENTS IN THE COST BASIS REPORTING FOR COVERED SECURITIES. IF A BROKER IS NOT REQUIRED TO PROVIDE COST BASIS TO A PARTICULAR SHAREHOLDER, THE COST BASIS OF THE SHAREHOLDER'S SHARES SHOULD BE ADJUSTED AS OF THE DIVIDEND DATE TO REFLECT THE RETURN OF CAPITAL DESCRIBED ABOVE. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge. Sign A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE Here Signature ► TAXPAYER Print your name ▶ Date Preparer's signature Print/Type preparer's name Paid Check [if self-employed **Preparer** Firm's name Firm's EIN ▶ Use Only

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

Phone no.

Firm's address ▶

PART I, QUESTION 10 AND 12:

	CUSIP	TICKER	
CLASS	NUMBER	SYMBOL	
Class I	76881N806	RNHIX	
Class R	76881N707	RNOTX	

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED SEPTEMBER 30, 2017 WHERE RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class I	76881N806	RNHIX	1/27/2017	1/30/2017	1/31/2017	\$ 0.030440	\$ 0.026598	\$ 0.003842
Class I	76881N806	RNHIX	2/24/2017	2/27/2017	2/28/2017	\$ 0.037230	\$ 0.032531	\$ 0.004699
Class I	76881N806	RNHIX	3/29/2017	3/30/2017	3/31/2017	\$ 0.033720	\$ 0.029464	\$ 0.004256
Class I	76881N806	RNHIX	4/26/2017	4/27/2017	4/28/2017	\$ 0.033030	\$ 0.028861	\$ 0.004169
Class I	76881N806	RNHIX	5/26/2017	5/30/2017	5/31/2017	\$ 0.032570	\$ 0.028459	\$ 0.004111
Class I	76881N806	RNHIX	6/28/2017	6/29/2017	6/30/2017	\$ 0.030190	\$ 0.026380	\$ 0.003810
Class I	76881N806	RNHIX	7/27/2017	7/28/2017	7/31/2017	\$ 0.030410	\$ 0.026572	\$ 0.003838
Class I	76881N806	RNHIX	8/29/2017	8/30/2017	8/31/2017	\$ 0.029050	\$ 0.025384	\$ 0.003666
Class I	76881N806	RNHIX	9/27/2017	9/28/2017	9/29/2017	\$ 0.025270	\$ 0.022081	\$ 0.003189
Total Class I						\$ 0.281910	\$ 0.246330	\$ 0.035580

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R	76881N707	RNOTX	1/27/2017	1/30/2017	1/31/2017	\$ 0.027810	\$ 0.024300	\$ 0.003510
Class R	76881N707	RNOTX	2/24/2017	2/27/2017	2/28/2017	\$ 0.035700	\$ 0.031194	\$ 0.004506
Class R	76881N707	RNOTX	3/29/2017	3/30/2017	3/31/2017	\$ 0.030440	\$ 0.026598	\$ 0.003842
Class R	76881N707	RNOTX	4/26/2017	4/27/2017	4/28/2017	\$ 0.031290	\$ 0.027341	\$ 0.003949
Class R	76881N707	RNOTX	5/26/2017	5/30/2017	5/31/2017	\$ 0.030780	\$ 0.026895	\$ 0.003885
Class R	76881N707	RNOTX	6/28/2017	6/29/2017	6/30/2017	\$ 0.028460	\$ 0.024868	\$ 0.003592
Class R	76881N707	RNOTX	7/27/2017	7/28/2017	7/31/2017	\$ 0.026560	\$ 0.023208	\$ 0.003352
Class R	76881N707	RNOTX	8/29/2017	8/30/2017	8/31/2017	\$ 0.028080	\$ 0.024536	\$ 0.003544
Class R	76881N707	RNOTX	9/27/2017	9/28/2017	9/29/2017	\$ 0.023410	\$ 0.020455	\$ 0.002955
Total Class R						\$ 0.262530	\$ 0.229395	\$ 0.033135