AMENDED

Form **8937**(December 2017)
Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

OMB No. 1545-0123

Internal Revenue Service		See separate instructions.				
Part Reporting	lssuer					
1 Issuer's name			2 Issuer's employer identification number (EIN)			
RiverNorth Opportunities	Fund, Inc.		46-4084978			
3 Name of contact for additional information 4 Telephone No. of contact			5 Email address of contact			
ALPS FUND SERVICES		303-623-2577				
	P.O. box if mail is not d	elivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact			
1290 BROADWAY, SUITE	1000		DENVER, CO 80203			
8 Date of action		9 Classification and description				
7/31/2023		COMMON STOCK				
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)			
76881Y109		RIV				
Part II Organization	onal Action Attach	additional statements if needed. Se	e back of form for additional questions.			
14 Describe the organiza the action ► <u>SEE AT</u>			e against which shareholders' ownership is measured for			
-						
			ty in the hands of a U.S. taxpayer as an adjustment per			
REPRESENTS A REDUCTI	ON OF THE SHAREH	OLDERS' TAX BASIS IN THE SHARES	HELD.			
16 Describe the calculation valuation dates ► SEE		sis and the data that supports the calcula	ation, such as the market values of securities and the			

Form 8937 (12-2017) Page **2**

Part I		Organizational Action (continued)			
17 Lis	st the	applicable Internal Revenue Code section	(s) and subsection(s) upon which the tax to	eatment is based >	•
PURSU	ANT T	O IRC SECTION 301(C)(1), THE PORTIC	ON OF A DISTRIBUTION WHICH IS A DIV	IDEND (AS DEFIN	ED UNDER IRC 316)
			IRC 301(C)(2), THE PORTION OF THE D	· · · · · · · · · · · · · · · · · · ·	
		PPLIED AGAINST AND REDUCE THE AL			
40 0		was disas lasa ba was ancisas do NOT AU	DDL IOADLE TO THIS TRANSACTION AS	NO LOCC WOLL	DE DECOCNIZED
		· · · · · · · · · · · · · · · · · · ·	PPLICABLE TO THIS TRANSACTION AS		
			SHAREHOLDER'S COST BASIS SHOUL		
RETURI	N OF C	CAPITAL DISTRIBUTION WHICH MAY A	FFECT THE GAIN OR LOSS REALIZED	UPON THE DISPO	SITION OF THE SHARES.
			nent the adjustment, such as the reportab		
			ABILIZATION ACT OF 2008, BROKERS A		
			OR COVERED SECURITIES. IF A BROKE		
BASIS 1	O A F	PARTICULAR SHAREHOLDER, THE CO	ST BASIS OF THE SHAREHOLDER'S SH	IARES SHOULD B	E ADJUSTED AS OF
THE DIV	/IDEN	D DATE TO REFLECT THE RETURN OF	CAPITAL DESCRIBED ABOVE.		
			nined this return, including accompanying sche		
	belief	it is true, correct, and complete. Declaration of	preparer (other than officer) is based on all infor	mation of which prepa	irer has any knowledge.
Sign		A SIGNED COPY OF THIS	FORM IS MAINTAINED AT THE	OFFICES OF 1	THE TAXPAYER
Here	Signa	ture ▶		Date ►	
	Print y	/our name ►		Title ►	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
r aid Prepa	rer				self-employed
Use C		Firm's name			Firm¹s EIN ▶
Jac C	, 111Y	Firm's address ▶			Phone no.
		o= // 1 #	5	0	

AMENDED

RiverNorth Opportunities Fund, Inc. SUPPLEMENTAL ATTACHMENT TO FORM 8937 46-4084978

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS IN 2023 WHERE RETURN OF CAPITAL WAS APPLICABLE:

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CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	TOTAL AMOUNT	DISTRIBUTIONS FROM NET INVESTMENT INCOME	RETURN OF CAPITAL AMOUNT
Common	76881Y109	RIV	01/13/2023	01/12/2023	01/31/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	02/15/2023	02/14/2023	02/28/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
			<u> </u>			•		
Common	76881Y109	RIV	03/15/2023	03/14/2023	03/31/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	04/14/2023	04/13/2023	04/28/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	05/15/2023	05/12/2023	05/31/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	06/15/2023	06/14/2023	06/30/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	07/14/2023	07/13/2023	07/31/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	08/15/2023	08/14/2023	08/31/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	09/15/2023	09/14/2023	09/29/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	10/13/2023	10/12/2023	10/31/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	11/15/2023	11/14/2023	11/30/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
Common	76881Y109	RIV	12/15/2023	12/14/2023	12/29/2023	\$ 0.127800	\$ 0.025062	\$ 0.102738
					TOTALS	\$ 1.533600	\$ 0.300744	\$ 1.232856