

## **RiverNorth Opportunities Fund, Inc.**

*Statement Pursuant to Section 19(a)  
of the Investment Company Act of 1940*

On December 31, 2018, the RiverNorth Opportunities Fund, Inc. (the “Fund”) paid a distribution of \$0.21 per share to shareholders of record at the close of business on December 18, 2018. In accordance with generally accepted accounting principles (“GAAP”), the Fund estimates that 100.00% is attributable to return of capital.

The timing and character of distributions for federal income tax purposes are determined in accordance with income tax regulations which may differ from GAAP. As such, all or a portion of this distribution may be reportable as taxable income on your 2018 federal income tax return. The final tax character of any distribution declared in 2018 will be determined in January 2019 and reported to you on IRS Form 1099-DIV.

Please retain this document for your records.

*ALPS Advisors, Inc. is the investment adviser to the Fund.*

*RiverNorth Capital Management, LLC is the investment sub-adviser to the Fund. RiverNorth Capital Management, LLC is not affiliated with ALPS Advisors, Inc. or any of its affiliates.*

*ALPS Portfolio Solutions Distributor, Inc. is the FINRA Member.*