

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

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

On September 30, 2022, the RiverNorth Opportunities Fund, Inc. (the “Fund”) paid a distribution of \$0.17 per share to shareholders of record at the close of business on September 16, 2022. In accordance with generally accepted accounting principles (“GAAP”), the Fund estimates that 70.58% of the distribution is attributable to return of capital and the remaining portion is attributable to net investment income.

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 2022 federal income tax return. The final tax character of any distribution declared in 2022 will be determined in January 2023 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.*