Form **8937**(December 2011) Department of the Treasury Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-2224

| Part I Reporting Issuer | | | | | | | | | | | | |
|------------------------------|------------------------------------|--|----------------------------|--|--|--|--|--|--|--|--|--|
| 1 Issuer's name | | 2 Issuer's employer identification number (EIN) | | | | | | | | | | |
| | | | | | | | | | | | | |
| 3 Name of contact for add | | 46-4084978 5 Email address of contact | | | | | | | | | | |
| 3 Name of Contact for add | illional information | 5 Email address of contact | | | | | | | | | | |
| ALPS FUND SERVICES | | | | | | | | | | | | |
| 6 Number and street (or P | .O. box if mail is not | 7 City, town, or post office, state, and Zip code of contact | | | | | | | | | | |
| | | | | | | | | | | | | |
| 1290 BROADWAY, SUITE 1 | 100 | DENVER, CO 80203 | | | | | | | | | | |
| 8 Date of action | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| OCTOBER 31, 2016 | dd Carial arranalaan | | N STOCK | 40 Assessment records and a | | | | | | | | |
| 10 COSIP number | 0 CUSIP number 11 Serial number(s) | | 12 Ticker symbol | 13 Account number(s) | | | | | | | | |
| 76881Y109 | | | RIV | | | | | | | | | |
| | nal Action Attac | ch additiona | | See back of form for additional questions. | | | | | | | | |
| | | | | date against which shareholders' ownership is measured for | | | | | | | | |
| the action ► SEE AT | | | | · | | | | | | | | |
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| 45 December the account test | : | : | .: | and the bands of all C towns and additional and | | | | | | | | |
| | | | | curity in the hands of a U.S. taxpayer as an adjustment per OF CAPITAL IN THE ATTACHED STATEMENT | | | | | | | | |
| REPRESENTS A REDUCTION | | | | | | | | | | | | |
| REPRESENTS A REDUCTION | ON OF THE SHARE | INULDERS I | AN DASIS UN SHARES I | neld. | | | | | | | | |
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| | | pasis and the | data that supports the cal | culation, such as the market values of securities and the | | | | | | | | |
| valuation dates ► SEE | LINE 15 ABOVE. | | | | | | | | | | | |
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Form 8937 (Rev. 12-2011) Part II **Organizational Action** (continued) List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ **PURSUANT TO IRC** 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 SHAREHOLDER'S 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 IRC 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 Print/Type preparer's name Preparer's signature Date PTIN Check [if Paid self-employed **Preparer** Firm's EIN ▶ Firm's name 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 II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED OCTOBER 31, 2016 WHERE RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

| | | | | | | TAXABLE | | | | |
|-------------|------------|------------|--------|----------|----------|----------|------------|----------|----------------|----------|
| | | PAYABLE | | | DIVIDEND | | TAX EXEMPT | | RETURN OF | |
| RECORD DATE | EX-DATE | DATE | AMOUNT | | AMOUNT | | AMOUNT | | CAPITAL AMOUNT | |
| 2/11/2016 | 2/9/2016 | 2/29/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 3/21/2016 | 3/17/2016 | 3/31/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 4/18/2016 | 4/14/2016 | 4/28/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 4/21/2016 | 4/19/2016 | 4/28/2016 | \$ | 0.035000 | \$ | 0.031544 | \$ | 0.000017 | \$ | 0.003439 |
| 5/16/2016 | 5/12/2016 | 5/26/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 6/20/2016 | 6/16/2016 | 6/30/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 7/18/2016 | 7/14/2016 | 7/28/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 7/25/2016 | 7/21/2016 | 7/28/2016 | \$ | 0.540000 | \$ | 0.532030 | \$ | 0.000039 | \$ | 0.007931 |
| 8/15/2016 | 8/11/2016 | 8/25/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 9/19/2016 | 9/15/2016 | 9/29/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 10/17/2016 | 10/13/2016 | 10/27/2016 | \$ | 0.140000 | \$ | 0.126178 | \$ | 0.000068 | \$ | 0.013754 |
| 10/20/2016 | 10/18/2016 | 10/27/2016 | \$ | 0.343000 | \$ | 0.337937 | \$ | 0.000025 | \$ | 0.005038 |
| Total | | | \$ | 2.178000 | \$ | 2.037113 | \$ | 0.000693 | \$ | 0.140194 |