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 I Reporting	lssuer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
RIVERNORTH/OAKTREE H	HIGH INCOME FUNI	37-1701601		
3 Name of contact for add		5 Email address of contact		
ALPS FUND SERVICES			303-623-2577	
6 Number and street (or F	P.O. box if mail is not	delivered to s		7 City, town, or post office, state, and ZIP code of contact
1290 BROADWAY, SUITE	1100			DENVER, CO 80203
8 Date of action		9 Class	sification and description	
SEPTEMBER 30, 2018		COMMO	N STOCK	
10 CUSIP number	11 Serial number	(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
				See back of form for additional questions.
			date of the action or the d	ate against which shareholders' ownership is measured for
the action ► SEE AT	TACHED STATEM	ENT		
45 December the accountities		:	: 4 : 4	with the bonds of a LLC terms are an adjustment on a
				urity in the hands of a U.S. taxpayer as an adjustment per
				CAPITAL IN THE ATTACHED STATEMENT
REPRESENTS A REDUCTI	ON OF THE SHARE	HOLDERS' T	AX BASIS ON SHARES H	ELD
16 Describe the calculation valuation dates ► SEE		pasis and the	data that supports the calc	ulation, such as the market values of securities and the

Part II Organizational Action (continued)

17 Li:	st the	annlicable lr	nternal Revenue Code section	n(s) and subsection(s) upon y	which the tax tre	eatment is hased	► PURSUANT TO IRC	
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19 Pr	ovide	any other in	formation necessary to imple	ement the adjustment such a	s the reportable	e tax vear ▶ DI IDS	SHANT TO SECTION 6045	
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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, 2018 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	1/29/2018	1/30/2018	1/31/2018	\$ 0.034770	\$ 0.019066	\$ 0.015704
Class I	76881N806	RNHIX	2/26/2018	2/27/2018	2/28/2018	\$ 0.027750	\$ 0.015217	\$ 0.012533
Class I	76881N806	RNHIX	3/27/2018	3/28/2018	3/29/2018	\$ 0.026010	\$ 0.014263	\$ 0.011747
Class I	76881N806	RNHIX	4/26/2018	4/27/2018	4/30/2018	\$ 0.032230	\$ 0.017673	\$ 0.014557
Class I	76881N806	RNHIX	5/29/2018	5/30/2018	5/31/2018	\$ 0.022880	\$ 0.012546	\$ 0.010334
Class I	76881N806	RNHIX	6/27/2018	6/28/2018	6/29/2018	\$ 0.031870	\$ 0.017476	\$ 0.014394
Class I	76881N806	RNHIX	7/27/2018	7/30/2018	7/31/2018	\$ 0.033550	\$ 0.018397	\$ 0.015153
Class I	76881N806	RNHIX	8/29/2018	8/30/2018	8/31/2018	\$ 0.024010	\$ 0.013166	\$ 0.010844
Class I	76881N806	RNHIX	9/26/2018	9/27/2018	9/28/2018	\$ 0.042710	\$ 0.023420	\$ 0.019290
Total Class I						\$ 0.275780	\$ 0.151224	\$ 0.124556

							TAXABLE	RETURN OF
	CUSIP	TICKER	RECORD		PAYABLE		DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	DATE	EX-DATE	DATE	AMOUNT	AMOUNT	AMOUNT
Class R	76881N707	RNOTX	1/29/2018	1/30/2018	1/31/2018	\$ 0.032670	\$ 0.017915	\$ 0.014755
Class R	76881N707	RNOTX	2/26/2018	2/27/2018	2/28/2018	\$ 0.025900	\$ 0.014202	\$ 0.011698
Class R	76881N707	RNOTX	3/27/2018	3/28/2018	3/29/2018	\$ 0.023970	\$ 0.013144	\$ 0.010826
Class R	76881N707	RNOTX	4/26/2018	4/27/2018	4/30/2018	\$ 0.030230	\$ 0.016577	\$ 0.013653
Class R	76881N707	RNOTX	5/29/2018	5/30/2018	5/31/2018	\$ 0.020840	\$ 0.011428	\$ 0.009412
Class R	76881N707	RNOTX	6/27/2018	6/28/2018	6/29/2018	\$ 0.029890	\$ 0.016390	\$ 0.013500
Class R	76881N707	RNOTX	7/27/2018	7/30/2018	7/31/2018	\$ 0.031510	\$ 0.017279	\$ 0.014231
Class R	76881N707	RNOTX	8/29/2018	8/30/2018	8/31/2018	\$ 0.021970	\$ 0.012047	\$ 0.009923
Class R	76881N707	RNOTX	9/26/2018	9/27/2018	9/28/2018	\$ 0.040720	\$ 0.022329	\$ 0.018391
Total Class R		·			•	\$ 0.257700	\$ 0.141311	\$ 0.116389