## **AMENDED**

Form **093** (December 2017)
Department of the Treasury Internal Revenue Service

## Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Par	t I Reporting	Issuer		- Cice separate insi		
<b>1</b> Is	suer's name					2 Issuer's employer identification number (EIN)
DIVE		UTIEC ELINID INIO				47,4004070
	RNORTH OPPORTUN lame of contact for add		4 Teleph	none No. of contact		46-4084978 <b>5</b> Email address of contact
•						
ALPS	FUND SERVICES			303-623-2577		
6 N	lumber and street (or F	P.O. box if mail is not	delivered	to street address) of co	ntact	7 City, town, or post office, state, and ZIP code of contact
	BROADWAY, SUITE	1100				DENVER, CO 80203
<b>8</b> D	ate of action		9 CI	assification and descrip	otion	
шшу	21 2010		COM	MON STOCK		
1	31, 2019 CUSIP number	11 Serial number		12 Ticker symbol		13 Account number(s)
			,			(,)
	76881Y109			RIV		
Par						ck of form for additional questions.
	-			the date of the action o	or the date agai	nst which shareholders' ownership is measured for
	the action ► <u>SEE AT</u>	TACHED STATEME	ENT			
15	Describe the quantitat	tive effect of the orga	anizational	action on the basis of tl	he security in tl	he hands of a U.S. taxpayer as an adjustment per
						L IN THE ATTACHED STATEMENT REPRESENTS
				N THE SHARES HELD.		
			basis and t	ne data that supports th	ne calculation,	such as the market values of securities and the
	valuation dates ► <u>SEI</u>	E LINE 15 ABOVE.				

## Part II Organizational Action (continued)

<b>17</b> Li:	st the	applicable Ir	nternal Revenue Code se	ection(s) and subsection(s)	) upon which the tax tre	eatment is based	► PURSUANT TO IRC			
SECTIO	N 301	(C)(1), THE	PORTION OF A DISTRI	BUTION WHICH IS A DIV	VIDEND (AS DEFINED	UNDER IRC SEC	TION 316) IS INCLUDAE	3LE		
IN GRO	SS IN	COME. PUR	SUANT TO IRC SECTION	ON 301(C)(2), THE PORT	ION OF THE DISTRIB	UTION WHICH IS	NOT A DIVIDEND			
SHALL	BE AI	PPLIED AG	AINST AND REDUCE TH	HE ADJUSTED BASIS O	F THE STOCK.					
<b>18</b> Ca	an any	resulting lo	ss be recognized? ► No	OT APPLICABLE TO THI	S TRANSACTION AS	NO LOSS WOULD	D BE RECOGNIZED			
ON THE	RET	JRN OF CA	PITAL DISTRIBUTION.	THE SHAREHOLDER'S	COST BASIS SHOULI	D BE ADJUSTED	TO REFLECT THE			
RETUR	V OF	CAPITAL DI	STRIBUTION WHICH M	AY AFFECT THE GAIN (	OR LOSS REALIZED U	JPON THE DISPO	SITION OF THE SHARE	S.		
		-	•	mplement the adjustment	•			1 6045,		
				C STABILIZATION ACT	·					
				NG FOR COVERED SECU				Γ		
				E COST BASIS OF THE S		ARES SHOULD B	E ADJUSTED AS OF			
THE DIV	/IDEN	D DATE TO	REFLECT THE RETUR	N OF CAPITAL DESCRI	BED ABOVE.					
				e examined this return, includation of preparer (other than of				vledge and		
0:	Delici	, 11 13 11 40, 001	, ,							
Sign			A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE							
Here			TAXPAYER —							
	Print	your name ►		In the state of		D .	T			
Paid		Print/Type p	reparer's name	Preparer's signature		Date	Check if PTIN			
Prepa	arer						self-employed			
Use C						Firm's EIN ▶				
		Firm's addre					Phone no.			
Send Fo	rm 89	37 (including	g accompanying stateme	ents) to: Department of the	e Treasury, Internal Rev	venue Service, Ogo	den, UT 84201-0054			

## PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTION TO SHAREHOLDERS DURING THE YEAR ENDED JULY 31, 2019 WHERE RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF THE DISTRIBUTION MADE IS DESCRIBED BELOW:

				NC	ON-RETURN		
		PAYABLE		OF CAPITAL		RETURN OF	
RECORD DATE	EX-DATE	DATE	AMOUNT AMO		TNUOMA	CAPITAL AMOUNT	
1/18/2019	1/17/2019	1/31/2019	\$ 0.170000	\$	0.005297	\$	0.164703
2/15/2019	2/14/2019	2/28/2019	\$ 0.170000	\$	0.005297	\$	0.164703
3/15/2019	3/14/2019	3/29/2019	\$ 0.170000	\$	0.005297	\$	0.164703
4/18/2019	4/17/2019	4/30/2019	\$ 0.170000	\$	0.005297	\$	0.164703
5/17/2019	5/16/2019	5/31/2019	\$ 0.170000	\$	0.005297	\$	0.164703
6/14/2019	6/13/2019	6/28/2019	\$ 0.170000	\$	0.005297	\$	0.164703
7/17/2019	7/16/2019	7/31/2019	\$ 0.170000	\$	0.005297	\$	0.164703
Total			\$ 1.190000	\$	0.037079	\$	1.152921