Form **8937**(December 2017)

Department of the Treasury

AMENDED Report of Organizational Actions Affecting Basis of Securities

► See separate instructions.

OMB No. 1545-0123

Internal Revenue Service			See separate instructions.	
Part I Reporting Is	suer			
1 Issuer's name				2 Issuer's employer identification number (EIN)
RIVERNORTH/OAKTREE HI	GH INCOME FUND			37-1701601
3 Name of contact for addit		Telephor	ne No. of contact	5 Email address of contact
ALPS FUND SERVICES			303-623-2577	
6 Number and street (or P.0	O. box if mail is not de	elivered to		7 City, town, or post office, state, and ZIP code of contact
1290 BROADWAY, SUITE 10	000			DENVER, CO 80203
8 Date of action		9 Class	sification and description	
09/30/2023		соммо	N STOCK	
10 CUSIP number	11 Serial number(s)		12 Ticker symbol	13 Account number(s)
SEE ATTACHED			SEE ATTACHED	
	nal Action Attach	additiona		ee back of form for additional questions.
14 Describe the organization	onal action and, if app	olicable, the	e date of the action or the da	ate against which shareholders' ownership is measured for
the action ► SEE ATT				•
	ge of old basis ► THE	AMOUNT	SHOWN AS A RETUN OF	rity in the hands of a U.S. taxpayer as an adjustment per CAPITAL IN THE ATTACHED STATEMENT ELD
REF RESERVE A REDUCTIO	NOT THE OWNER.	DEDERO	THE BROID ON OFFICE OF	
	-	is and the	data that supports the calcu	lation, such as the market values of securities and the
valuation dates ► <u>SEE</u>	LINE 15			

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Part I	I	Organizational Action (continu	ied)		
SECTIO	N 301	1(C)(1), THE PORTION OF A DISTRIB	etion(s) and subsection(s) upon which the tax sufficient of the subsection which the tax sufficient of the sufficient of	D (AS DEFINED UN	DER IRC SECTION 316) IS
			EDUCE THE ADJUSTED BASIS OF THE ST		ION WHICH IS NOT A
		7.122 S2 711			
			T APPLICABLE TO THIS TRANSACTION A REHOLDERS' COST BASIS SHOULD BE A		
DISTRIE	BUTIC	ON, WHICH MAY AFFECT THE GAIN	OR LOSS REALIZED UPON THE DISPOSIT	ION OF THE SHAR	ES.
19 Pr	ovide	any other information necessary to im	plement the adjustment, such as the reportal	ble tax year ▶ PURS	SUANT TO SECTION 6045,
AS AME	ENDE	D BY THE EMERGENCY ECONOMIC	STABILIZATION ACT OF 2008, BROKERS	ARE REQUIRED TO	O REFLECT THESE
<u>ADJUS</u>	TMEN	ITS IN THE COST BASIS REPORTING	G FOR COVERED SECURITIES. IF A BROK	KER IS NOT REQUI	RED TO PROVIDE COST
			COST BASIS OF THE SHAREHOLDERS' S	HARES SHOULD B	BE ADJUSTED AS OF THE
DIVIDE	ND DA	ATE TO REFLECT THE RETRUN OF (CAPITAL DESCRIBED ABOVE.		
	Lloda	w namelting of marity of I declare that I have		adulas and atatamanta	and to the best of my knowledge one
	belief	if penalties of perjury, I declare that I have in fight in the fight in the first penalties. The first penaltic in the first penalti	examined this return, including accompanying schoon of preparer (other than officer) is based on all info	edules and statements ormation of which prepa	, and to the best of my knowledge and arer has any knowledge.
Sign		A SIGNED CODY OF	THIS ECOM IS MAINTAINED AT T	HE OFFICES OF	THETAVDAVED
Here	Signa	A SIGNED COPT OF	THIS FORM IS MAINTAINED AT TI	Date >	THE TAXPATER
	Print	your name ▶		Title ►	
Paid		Print/Type preparer's name	Preparer's signature	Date	Check if PTIN
Prepa	rer				self-employed
Use C					Firm's EIN ▶
Cond C-	vrna OC	Firm's address ►	hts) to: Department of the Treesum, Internal D	lovonuo Comico O-	Phone no.
Selia FC	uiii 85	or uncluding accompanying statemen	nts) to: Department of the Treasury, Internal R	evenue Service, Ugo	u c ii, U i 0420 I-0004

AMENDED

RIVERNORTH/OAKTREE HIGH INCOME FUND SUPPLEMENTAL ATTACHMENT TO FORM 8937 EIN: 37-1701601

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 DISTRIBUTIONS TO SHAREHOLDERS IN 2023 WHERE RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

	CUSIP	TICKER					TAXABLE DIVIDEND	RETURN OF CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	AMOUNT	AMOUNT
CLASS	NOWIBER	STIVIDOL	NECOND DATE	LA-DAIL	FAIADLE DAIL	AIVIOUIVI	AIVIOUIVI	AIVIOUIVI
Class I	76881N806	RNHIX	01/27/2023	01/30/2023	01/31/2023	\$ 0.038220	\$0.036065	\$0.002155
Class I	76881N806	RNHIX	02/24/2023	02/27/2023	02/28/2023	\$ 0.035880	\$0.033857	\$0.002023
Class I	76881N806	RNHIX	03/29/2023	03/30/2023	03/31/2023	\$ 0.048080	\$0.045369	\$0.002711
Class I	76881N806	RNHIX	04/26/2023	04/27/2023	04/28/2023	\$ 0.041640	\$0.039292	\$0.002348
Class I	76881N806	RNHIX	05/26/2023	05/30/2023	05/31/2023	\$ 0.043260	\$0.040821	\$0.002439
Class I	76881N806	RNHIX	06/28/2023	06/29/2023	06/30/2023	\$ 0.042000	\$0.039632	\$0.002368
Class I	76881N806	RNHIX	07/27/2023	07/28/2023	07/31/2023	\$ 0.053230	\$0.050229	\$0.003001
Class I	76881N806	RNHIX	8/29/2023	08/30/2023	08/31/2023	\$ 0.036950	\$0.034867	\$0.002083
Class I	76881N806	RNHIX	09/27/2023	09/28/2023	09/29/2023	\$ 0.042150	\$0.039773	\$0.002377
Total Class I						\$0.381410	\$0.359905	\$0.021505

							TAXABLE	RETURN OF
	CUSIP	TICKER					DIVIDEND	CAPITAL
CLASS	NUMBER	SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	AMOUNT	AMOUNT
Class R	76881N707	RNOTX	01/27/2023	01/30/2023	01/31/2023	\$ 0.036420	\$0.034366	\$0.002054
Class R	76881N707	RNOTX	02/24/2023	02/27/2023	02/28/2023	\$ 0.034210	\$0.032281	\$0.001929
Class R	76881N707	RNOTX	03/29/2023	03/30/2023	03/31/2023	\$ 0.046270	\$0.043661	\$0.002609
Class R	76881N707	RNOTX	04/26/2023	04/27/2023	04/28/2023	\$ 0.039910	\$0.037660	\$0.002250
Class R	76881N707	RNOTX	05/26/2023	05/30/2023	05/31/2023	\$ 0.041460	\$0.039122	\$0.002338
Class R	76881N707	RNOTX	06/28/2023	06/29/2023	06/30/2023	\$ 0.040260	\$0.037990	\$0.002270
Class R	76881N707	RNOTX	07/27/2023	07/28/2023	07/31/2023	\$ 0.051420	\$0.048521	\$0.002899
Class R	76881N707	RNOTX	8/29/2023	08/30/2023	08/31/2023	\$ 0.035210	\$0.033225	\$0.001985
Class R	76881N707	RNOTX	09/27/2023	09/28/2023	09/29/2023	\$ 0.040390	\$0.038113	\$0.002277
Total Class R						\$0.365550	\$0.344939	\$0.020611