

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
ABRDN HEALTHCARE OPPORTUNITIES FUND		46-5317248	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
ABRDN INC.	215-405-5700		
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
C/O ABRDN INC., 1900 MARKET STREET, SUITE 200		PHILADELPHIA, PA 19103	
8 Date of action 1/21/2024, 2/29/2024, 3/29/2024, 4/29/2024, 5/29/2024, 6/21/2024, 7/24/2024, 8/23/2024, 9/23/2024		9 Classification and description COMMON STOCK - REGULATED INVESTMENT COMPANY	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
879105104		THQ	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ A PERCENTAGE OF THE DISTRIBUTIONS PAID IN JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST AND SEPTEMBER 2024 WERE RETURN OF CAPITAL DISTRIBUTIONS AND NOT DISTRIBUTIONS OF DIVIDEND INCOME AS DEFINED UNDER INTERNAL REVENUE CODE SECTIONS 301(c)(2) AND 316. SEE ATTACHMENT.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ SEE ATTACHMENT. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABRDN HEALTHCARE OPPORTUNITIES FUND.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ SEE ATTACHMENT.

Part II **Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____
INTERNAL REVENUE CODE SECTIONS 316, 301(c)(1), AND 301(c)(2).

18 Can any resulting loss be recognized? ▶ NO LOSS WILL BE RECOGNIZED AS A RESULT OF THE RETURN OF CAPITAL DISTRIBUTIONS. THE RETURN OF CAPITAL DISTRIBUTIONS WILL REDUCE THE TAX BASIS OF THE SHAREHOLDERS' SHARES IN THE ABRDN HEALTHCARE OPPORTUNITIES FUND.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____
THE RETURN OF CAPITAL DISTRIBUTIONS DESCRIBED ABOVE ARE REPORTABLE IN TAX YEAR 2024.

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 Here
Signature ▶ /s/Sharon Ferrari Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>SHARON FERRARI</u>	Preparer's signature	Title ▶ <u>DIRECTOR PRODUCT MANAGEMENT</u>	Check <input type="checkbox"/> if self-employed	PTIN <u>*</u>
	Print/Type preparer's name <u>MICHAEL J MOONEY</u>		Date		
	Firm's name ▶ <u>ERNST & YOUNG U.S. LLP</u>	Firm's address ▶ <u>ONE MANHATTAN WEST NEW YORK, NY 10001-8604</u>	Firm's EIN ▶ <u>*</u>	Phone no. <u>212-773-3000</u>	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

ABRDN HEALTHCARE OPPORTUNITIES FUND
 EIN: 46-5317248
 FORM 8937 ATTACHMENT

CUSIP	TICKER	EX DATE:	RECORD DATE:	PAYABLE DATE:	DISTRIBUTION AMOUNT PER SHARE	TAXABLE DIVIDEND PERCENTAGE PER SHARE	RETURN OF CAPITAL PER SHARE	LT DISTRIBUTION PER SHARE
879105104	THQ	1/23/2024	1/24/2024	1/31/2024	0.11250	0.01543	0.05772	0.03935
879105104	THQ	2/21/2024	2/22/2024	2/29/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	3/20/2024	3/21/2024	3/28/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	4/22/2024	4/23/2024	4/30/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	5/22/2024	5/23/2024	5/31/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	6/21/2024	6/21/2024	6/28/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	7/24/2024	7/24/2024	7/31/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	8/23/2024	8/23/2024	8/30/2024	0.18000	0.02468	0.09235	0.06296
879105104	THQ	9/23/2024	9/23/2024	9/30/2024	0.18000	0.02468	0.09235	0.06296