

**Report of Organizational Actions
Affecting Basis of Securities**

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name ALPS/WESTPORT RESOURCES HEDGED HIGH INCOME FUND			2 Issuer's employer identification number (EIN) 46-4059897		
3 Name of contact for additional information ALPS FUND SERVICES		4 Telephone No. of contact 303-623-2577		5 Email address of contact	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1290 BROADWAY, SUITE 1100			7 City, town, or post office, state, and Zip code of contact DENVER, CO 80203		
8 Date of action OCTOBER 31, 2015		9 Classification and description COMMON STOCK			
10 CUSIP number SEE ATTACHED	11 Serial number(s)	12 Ticker symbol SEE ATTACHED	13 Account number(s)		

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 ► SEE ATTACHED STATEMENT.

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 ► THE AMOUNT SHOWN AS A RETURN OF CAPITAL IN THE ATTACHED STATEMENT REPRESENTS A REDUCTION OF THE SHAREHOLDERS TAX BASIS ON SHARES HELD.

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 LINE 15 ABOVE.

Part II Organizational Action (continued)

17 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.

18 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.

19 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.

Sign Here 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.

Signature ► **A SIGNED COPY OF THIS FORM IS MAINTAINED AT THE OFFICES OF THE TAXPAYER**

Paid Preparer Use Only	Print your name ►	Preparer's signature	Title ►	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name	Date	Firm's name ►	Firm's EIN ►	
	Firm's address ►		Phone no.		

PART I, QUESTION 10 AND 12:

CLASS	CUSIP NUMBER	TICKER SYMBOL
Class A	31761R807	INCAX
Class C	31761R880	INCCX
Class I	31761R872	INCIX

PART II, QUESTION 14:

THE CORPORATION DECLARED THE FOLLOWING DISTRIBUTIONS TO SHAREHOLDERS DURING THE FISCAL YEAR ENDED OCTOBER 31, 2015 THAT RETURN OF CAPITAL WAS APPLICABLE.

DETAIL OF EACH DISTRIBUTION MADE IS DESCRIBED BELOW:

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class A	31761R807	INCAX	01/27/15	01/28/15	01/30/15	\$ 0.034960	\$ 0.034487	\$ 0.000473
Class A	31761R807	INCAX	02/24/15	02/25/15	02/27/15	\$ 0.048700	\$ 0.048042	\$ 0.000658
Class A	31761R807	INCAX	03/24/15	03/25/15	03/27/15	\$ 0.056330	\$ 0.055568	\$ 0.000762
Class A	31761R807	INCAX	04/21/15	04/22/15	04/24/15	\$ 0.048230	\$ 0.047578	\$ 0.000652
Class A	31761R807	INCAX	05/26/15	05/27/15	05/29/15	\$ 0.022940	\$ 0.022630	\$ 0.000310
Class A	31761R807	INCAX	06/23/15	06/24/15	06/26/15	\$ 0.042850	\$ 0.042271	\$ 0.000579
Class A	31761R807	INCAX	07/21/15	07/22/15	07/24/15	\$ 0.042560	\$ 0.041985	\$ 0.000575
Class A	31761R807	INCAX	08/25/15	08/26/15	08/28/15	\$ 0.039110	\$ 0.038581	\$ 0.000529
Class A	31761R807	INCAX	09/22/15	09/23/15	09/25/15	\$ 0.043270	\$ 0.042685	\$ 0.000585
Class A	31761R807	INCAX	10/27/15	10/28/15	10/30/15	\$ 0.052380	\$ 0.051672	\$ 0.000708
Total Class A						\$ 0.431330	\$ 0.425499	\$ 0.005831

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class C	31761R880	INCCX	01/27/15	01/28/15	01/30/15	\$ 0.030630	\$ 0.030216	\$ 0.000414
Class C	31761R880	INCCX	02/24/15	02/25/15	02/27/15	\$ 0.044340	\$ 0.043741	\$ 0.000599
Class C	31761R880	INCCX	03/24/15	03/25/15	03/27/15	\$ 0.051660	\$ 0.050962	\$ 0.000698
Class C	31761R880	INCCX	04/21/15	04/22/15	04/24/15	\$ 0.043440	\$ 0.042853	\$ 0.000587
Class C	31761R880	INCCX	05/26/15	05/27/15	05/29/15	\$ 0.018040	\$ 0.017796	\$ 0.000244
Class C	31761R880	INCCX	06/23/15	06/24/15	06/26/15	\$ 0.038530	\$ 0.038009	\$ 0.000521
Class C	31761R880	INCCX	07/21/15	07/22/15	07/24/15	\$ 0.037430	\$ 0.036924	\$ 0.000506
Class C	31761R880	INCCX	08/25/15	08/26/15	08/28/15	\$ 0.034080	\$ 0.033619	\$ 0.000461
Class C	31761R880	INCCX	09/22/15	09/23/15	09/25/15	\$ 0.038620	\$ 0.038098	\$ 0.000522
Class C	31761R880	INCCX	10/27/15	10/28/15	10/30/15	\$ 0.039120	\$ 0.038591	\$ 0.000529
Total Class C						\$ 0.375890	\$ 0.378089	\$ 0.005081

CLASS	CUSIP NUMBER	TICKER SYMBOL	RECORD DATE	EX-DATE	PAYABLE DATE	AMOUNT	TAXABLE DIVIDEND AMOUNT	RETURN OF CAPITAL AMOUNT
Class I	31761R872	INCIX	01/27/15	01/28/15	01/30/15	\$ 0.037670	\$ 0.037161	\$ 0.000509
Class I	31761R872	INCIX	02/24/15	02/25/15	02/27/15	\$ 0.051710	\$ 0.051011	\$ 0.000699
Class I	31761R872	INCIX	03/24/15	03/25/15	03/27/15	\$ 0.059870	\$ 0.059061	\$ 0.000809
Class I	31761R872	INCIX	04/21/15	04/22/15	04/24/15	\$ 0.051360	\$ 0.050666	\$ 0.000694
Class I	31761R872	INCIX	05/26/15	05/27/15	05/29/15	\$ 0.026380	\$ 0.026023	\$ 0.000357
Class I	31761R872	INCIX	06/23/15	06/24/15	06/26/15	\$ 0.045940	\$ 0.045319	\$ 0.000621
Class I	31761R872	INCIX	07/21/15	07/22/15	07/24/15	\$ 0.045030	\$ 0.044421	\$ 0.000609
Class I	31761R872	INCIX	08/25/15	08/26/15	08/28/15	\$ 0.042510	\$ 0.041935	\$ 0.000575
Class I	31761R872	INCIX	09/22/15	09/23/15	09/25/15	\$ 0.046480	\$ 0.045852	\$ 0.000628
Class I	31761R872	INCIX	10/27/15	10/28/15	10/30/15	\$ 0.049100	\$ 0.048436	\$ 0.000664
Total Class I						\$ 0.456050	\$ 0.449885	\$ 0.006165