

**Tekla Healthcare Opportunities Fund**  
**2019 Tax Information**  
100 Federal Street, 19<sup>th</sup> Floor  
Boston, Massachusetts 02110  
(617) 772-8500

For the calendar year 2020, **Tekla Healthcare Opportunities Fund (the “Fund”)** distributed a total of \$1.35 per share. The **estimated** breakdown of the distributions for the year ended December 31, 2020 is below.

| Record Date | Payable Date | Distribution Rate per Share | Percent of Distribution classified as: |                 | Total Percent |
|-------------|--------------|-----------------------------|--|-----------------|---------------|
|             |              |                             | Capital Gain                           | Ordinary Income |               |
| 1/17/2020   | 1/31/2020    | \$0.1125                    | 44.73%                                 | 55.27%          | 100.00%       |
| 2/20/2020   | 2/28/2020    | \$0.1125                    | 44.73%                                 | 55.27%          | 100.00%       |
| 3/20/2020   | 3/31/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 4/20/2020   | 4/30/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 5/20/2020   | 5/29/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 6/19/2020   | 6/30/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 7/20/2020   | 7/31/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 8/20/2020   | 8/31/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 9/18/2020   | 9/30/2020    | \$0.1125                    | 44.81%                                 | 55.19%          | 100.00%       |
| 10/20/2020  | 10/30/2020   | \$0.1125                    | 2.51%                                  | 97.49%          | 100.00%       |
| 11/20/2020  | 11/30/2020   | \$0.1125                    | 2.51%                                  | 97.49%          | 100.00%       |
| 12/18/2020  | 12/31/2020   | \$0.1125                    | 2.51%                                  | 97.49%          | 100.00%       |

This is not intended to be tax advice. Please consult your tax adviser on how to report these amounts.