

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Nuveen Floating Rate Income Opportunity Fund		2 Issuer's employer identification number (EIN) 20-1331497	
3 Name of contact for additional information Shannon Gallagher	4 Telephone No. of contact 312-917-7706	5 Email address of contact Shannon.Gallagher@nuveen.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 333 West Wacker Drive		7 City, town, or post office, state, and ZIP code of contact Chicago, IL 60606-1286	
8 Date of action July 28, 2023		9 Classification and description Common and Preferred Stock - Regulated Investment Company	
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 ► Nuveen Floating Rate Income Opportunity Fund merged into Nuveen Floating Rate Income Fund through the acquisition by Nuveen Floating Rate Income Fund of all the assets of Nuveen Floating Rate Income Opportunity Fund in exchange for voting shares of beneficial interest ("shares") of Common and TFP Series B shares of Nuveen Floating Rate Income Fund and the assumption by Nuveen Floating Rate Income Fund of certain liabilities of Nuveen Floating Rate Income Opportunity Fund followed by the distribution by Nuveen Floating Rate Income Opportunity Fund of those shares pro rata to its shareholders in complete liquidation of Nuveen Floating Rate Income Opportunity Fund. The merger of Nuveen Floating Rate Income Opportunity Fund into Nuveen Floating Rate Income Fund qualifies as a tax free exchange within the meaning of Internal Revenue Code Section 368(a).

The exchange is based on the number and value of shares outstanding at the close of business on July 28, 2023.

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 ► A shareholder's aggregate basis in the shares of Nuveen Floating Rate Income Fund the shareholder received in exchange for the shareholder's shares of Nuveen Floating Rate Income Opportunity Fund will be the same as the shareholder's aggregate basis in shares of Nuveen Floating Rate Income Opportunity Fund. The number of Nuveen Floating Rate Income Fund shares that were received for each share in Nuveen Floating Rate Income Opportunity Fund given up in the exchange is as follows:

0.98666856 Nuveen Floating Rate Income Fund Common shares for one Nuveen Floating Rate Income Opportunity Fund Common share

1.00000000 Nuveen Floating Rate Income Fund TFP Series B shares for one Nuveen Floating Rate Income Opportunity Fund TFP Series A share

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 ► There was no change in aggregate basis as a result of the above described organizational plan.

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 368(a), 368(b), 358(a), and 354(a).

18 Can any resulting loss be recognized? ► There was no gain or loss on the transaction. Accordingly, each investor's aggregate basis in the shares of Nuveen Floating Rate Income Fund received in the exchange will be the same as the aggregate basis in the shareholder's shares of Nuveen Floating Rate Income Opportunity Fund given up.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► The above described organizational action is reportable in tax year 2023.

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 ►

Shannon Gallagher

Date ►

10/03/2023Print your name ► Shannon GallagherTitle ► Vice President**Paid Preparer Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.

Nuveen Floating Rate Income Opportunity Fund

EIN: 20-1331497

Form 8937 Attachment

July 28, 2023

Nuveen Floating Rate Income Opportunity Fund

Share Class	Box 10, CUSIP	Box 12, Ticker Symbol
Common	6706EN100	JRO
JRO TFP Series A	6706EN860	JRO TFP Series A

Nuveen Floating Rate Income Fund

Share Class	Box 10, CUSIP	Box 12, Ticker Symbol
Common	67072T108	JFR
JFR TFP Series B	67072T843	JFR TFP Series B