

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

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Pioneer Municipal High Income Opportunities Fund, Inc.		2 Issuer's employer identification number (EIN) 87-0966308	
3 Name of contact for additional information Equiniti Trust Company, LLC	4 Telephone No. of contact 800-710-0935	5 Email address of contact helpast@equiniti.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 60 State Street		7 City, town, or post office, state, and ZIP code of contact Boston, MA 02109	
8 Date of action See Attached		9 Classification and description Regulated Investment Company - Non-taxable Return of Capital	
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 ▶ **Non-taxable return of capital distributions to shareowners. 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 total amount of non-taxable return of capital shown on the attached statement represents a reduction in the shareowners' tax basis in their 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 ▶ **The tax basis of the shareowners' shares is decreased by the per share amount of non-taxable return of capital on the attached statement multiplied by the number of shares the shareowner owns.**

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 301(c) and 316.

18 Can any resulting loss be recognized? ▶ **No loss will be recognized as a result of any non-taxable return of capital distribution. A loss may be realized upon the disposition of the shares by the shareowner.**

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ **This organizational action is reportable with respect to 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 ▶ /S/ Michael D. Melnick Date ▶ August 10, 2023

Print your name ▶ Michael D. Melnick Title ▶ Assistant Treasurer

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

**Attachment to Form 8937
April 30, 2023**

Box 10 CUSIP	Box 12 Ticker	Record Date	Ex- Date	Payable Date	Total Distribution	Box 14 Per Share Non-taxable Distribution
723760104	MIO	01/19/2023	01/18/2023	01/31/2023	0.052500	0.052500
723760104	MIO	02/17/2023	02/16/2023	02/28/2023	0.047500	0.047500
723760104	MIO	03/17/2023	03/16/2023	03/31/2023	0.047500	0.047500
Totals					0.147500	0.147500