

DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT
3/21/22

1. NAME OF REPORTING PERSON
Bulldog Investors, LLP

2. CHECK THE BOX IF MEMBER OF A GROUP a[]
b[]

3. SEC USE ONLY

4. SOURCE OF FUNDS
WC

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) AND 2(e) []

6. CITIZENSHIP OR PLACE OF ORGANIZATION
DE

7. SOLE VOTING POWER
11,876

8. SHARED VOTING POWER
631,644

9. SOLE DISPOSITIVE POWER
11,876

10. SHARED DISPOSITIVE POWER
631,644

11. AGGREGATE AMOUNT OWNED BY EACH REPORTING PERSON
643,520 (Footnote 1)

12. CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES
[]

13. PERCENT OF CLASS REPRESENTED BY ROW 11
6.20%

14. TYPE OF REPORTING PERSON
IA

1. NAME OF REPORTING PERSON
Phillip Goldstein

2. CHECK THE BOX IF MEMBER OF A GROUP a[]
b[]

3. SEC USE ONLY

4. SOURCE OF FUNDS
WC

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) AND 2(e) []

6. CITIZENSHIP OR PLACE OF ORGANIZATION

USA

7. SOLE VOTING POWER

11,876

8. SHARED VOTING POWER

942,586

9. SOLE DISPOSITIVE POWER

11,876

10. SHARED DISPOSITIVE POWER

942,586

11. AGGREGATE AMOUNT OWNED BY EACH REPORTING PERSON

954,462(Footnote 1)

12. CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES

13. PERCENT OF CLASS REPRESENTED BY ROW 11

9.20%

14. TYPE OF REPORTING PERSON

IN

1. NAME OF REPORTING PERSON

Andrew Dakos

2. CHECK THE BOX IF MEMBER OF A GROUP

a

b

3. SEC USE ONLY

4. SOURCE OF FUNDS

WC

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED
PURSUANT TO ITEMS 2(d) AND 2(e)

6. CITIZENSHIP OR PLACE OF ORGANIZATION

USA

7. SOLE VOTING POWER

11,876

8. SHARED VOTING POWER

942,586

9. SOLE DISPOSITIVE POWER

11,876

10. SHARED DISPOSITIVE POWER

942,586

11. AGGREGATE AMOUNT OWNED BY EACH REPORTING PERSON

954,462(Footnote 1)

12. CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES

13. PERCENT OF CLASS REPRESENTED BY ROW 11

9.20%

14. TYPE OF REPORTING PERSON

IN

ITEM 1. SECURITY AND ISSUER

This statement constitutes Amendment #5 to the schedule 13d filed July 29, 2019. Except as specifically set forth herein, the Schedule 13d remains unmodified.

ITEM 4. PURPOSE OF TRANSACTION

See exhibit A - Letter to the Company.

ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

(a) As per the N-CSR filed on December 9, 2021, there were 10,380,003 shares of common stock outstanding as of September 30, 2021. The percentages set forth herein were derived using such number. Phillip Goldstein and Andrew Dakos own Bulldog Investors, LLP a registered investment advisor.

As of March 18, 2022, Bulldog Investors, LLP is deemed to be the beneficial owner of 643,520 shares of VCIF (representing 6.20% of VCIF's outstanding shares) solely by virtue of Bulldog Investors, LLP's power to direct the vote of, and dispose of, these shares. These 643,520 shares of VCIF include 11,876 shares (representing 0.11% of VCIF's outstanding shares) that are beneficially owned by Mr. Goldstein.

All other shares included in the aforementioned 643,520 shares of VCIF beneficially owned by Bulldog Investors LLP (solely by virtue of its power to sell or direct the vote of these shares) are also beneficially owned by clients of Bulldog Investors, LLP who are not members of any group. The total number of these "non-group" shares is 631,644 shares (representing 6.09% of VCIF's outstanding shares).

As of March 18, 2022, each of Messrs. Goldstein and Dakos is deemed to be the beneficial owner of 954,462 shares of VCIF (representing 9.20% of VCIF's outstanding shares) by virtue of their power to direct the vote of, and dispose of, these shares.

(b) Bulldog Investors, LLP has sole power to dispose of and vote 11,876 shares. Bulldog Investors, LLP and Messrs. Goldstein and Dakos have shared power to dispose of and vote 631,644 shares. Certain of Bulldog Investors, LLP's clients (none of whom beneficially own more than 5% of VCIF's shares) share this power with Bulldog Investors, LLP. Messrs. Goldstein and Dakos are control persons of Bulldog Investors, LLP. Messrs. Goldstein and Dakos have shared power to dispose of and vote an additional 310,942 shares.

c) During the last 60 days the following shares of VCIF were purchased:

Date:	Shares:	Price:
1/19/2022	800	10.1000
1/24/2022	1500	9.8500

d) Clients of Bulldog Investors, LLP and an account managed by Messrs. Goldstein and Dakos are entitled to receive any dividends or sales proceeds.

e) N/A

ITEM 7. MATERIAL TO BE FILED AS EXHIBITS

See exhibit A - Letter to the Company

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Dated: 3/21/22

By: /S/ Phillip Goldstein

Name: Phillip Goldstein

By: /S/ Andrew Dakos

Name: Andrew Dakos

Bulldog Investors, LLP

By: /s/ Andrew Dakos

Andrew Dakos, Partner

Footnote 1: The reporting persons disclaim beneficial ownership except to the extent of any pecuniary interest therein.

Exhibit A

Special Opportunities Fund, Inc. 615 East Michigan Street, Milwaukee, WI 53202

March 21, 2022

Stanton P. Eigenbrodt, Secretary
Vertical Capital Income Fund
80 Arkay Drive, Suite 110
Hauppauge, NY 11788.

Dear Mr. Eigenbrodt:

In consideration of announcement issued by the Fund on February 22, 2022 that it has engaged Ladenburg Thalmann & Co. Inc. to evaluate strategic alternatives for the Fund, with the goal of increasing shareholder value, we hereby withdraw the proposal we submitted in a letter dated January 18, 2022 requesting that the Board of Directors adopt a plan that would allow shareholders to realize a price for their shares that is at or close to net asset value.

Very sincerely yours,

/S/ Phillip Goldstein

Phillip Goldstein
Chairman