

# SECURITIES AND EXCHANGE COMMISSION

## FORM 24F-2NT

Registration of securities by certain investment companies. Declaration of election Rule 24f-2 notice.

Filing Date: **2008-08-29** | Period of Report: **2008-05-31**  
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### FILER

#### Oppenheimer Absolute Return Fund

CIK: **1368083** | IRS No.: **000000000** | State of Incorp.: **MA** | Fiscal Year End: **0531**  
Type: **24F-2NT** | Act: **33** | File No.: **333-135492** | Film No.: **081047761**

#### Mailing Address

6803 SOUTH TUCSON WAY  
CENTENNIAL CO 80112-3924

#### Business Address

6803 SOUTH TUCSON WAY  
CENTENNIAL CO 80112-3924  
303-768-3200

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 24F-2  
Annual Notice of Securities Sold  
Pursuant to Rule 24f-2

1. Name and address of issuer:

Oppenheimer Absolute Return Fund  
6803 S. Tucson Way  
Centennial, CO 80112

2. Name of each series or class of securities for which this Form is filed  
(If the Form is being filed for all series and class of securities of  
the issuer, check the box but do not list series or classes): / X /

3. Investment Company Act File Number: 811-21918

Securities Act File Number: 333-135492

4(a). Last day of fiscal year for which this Form is filed: 5/31/08

4(b). / / Check box if this Form is being filed late (i.e., more than 90  
calendar days after the end of the issuer's fiscal year). (See  
instruction A.2)

4(c). / / Check box if this is the last time the issuer will be filing this  
Form.

5. Calculation of registration fee:

(i) Aggregate sale price of securities sold during the fiscal year  
pursuant to section 24(f): \$0

(ii) Aggregate price of securities redeemed or repurchased during  
the fiscal year: \$0

(iii) Aggregate price of securities redeemed or repurchased during  
any prior fiscal year ending no earlier than October 11, 1995  
that were not previously used to reduce registration fees  
payable to the Commission: \$0

(iv) Total available redemption credits [add items 5(ii) and  
5(iii)]: \$0

(v) Net sales - if Item 5(i) is greater than Item 5(iv) [subtract

Item 5(iv) from Item 5(i)]: \$0

- (vi) Redemption credits available for use in future years -- if Item 5(i) is less than Item 5(iv) [subtract Item 5(iv) from Item 5(i)]: \$0
- (vii) Multiplier for determining registration fee (See Instructions C.9): x .00003930
- (viii) Registration fee due [multiple Item 5(v) by Item 5(vii)] (enter "0" if no fee is due):  
= \$0

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6. Prepaid Shares:

If the response to Item 5(i) was determined by deducting an amount of securities that were registered under the Securities Act of 1933 pursuant to rule 24e-2 as in effect before October 11, 1997, then report the amount of securities (number of shares or other units) deducted here: -0-. If there is a number of shares or other units that were registered pursuant to rule 24e-2 remaining unsold at the end of the fiscal year for which this form is filed that are available for use by the issuer in future fiscal years, then state that number here: -0-.

7. Interest due: \$-0-

If this Form is being filed more than 90 days after the end of the issuer's fiscal year (see Instruction D): N/A

8. Total of the amount of the registration fee due plus any interest due [line 5(viii) plus line 7]: = \$0

9. Date the registration fee and any interest payment was sent to the Commission's lockbox depository:

Method of Delivery: Wire Transfer  
Fed Wire # N/A

SIGNATURES

This report has been signed below by the following persons on behalf of the issuer and in the capacities and on the dates indicated.

By:/s/ Brian C. Szilagy

Brian C. Szilagyi, Assistant Treasurer