

Cohen & Steers Closed-End Opportunity Fund, Inc.  
 Form 4  
 July 24, 2007

**FORM 4**

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

OMB APPROVAL

OMB Number: 3235-0287  
 Expires: January 31, 2005  
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

**STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES**

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person \*  
 Bond Douglas R

2. Issuer Name and Ticker or Trading Symbol  
 Cohen & Steers Closed-End Opportunity Fund, Inc. [FOF]

5. Relationship of Reporting Person(s) to Issuer  
 (Check all applicable)

(Last) (First) (Middle)  
 COHEN & STEERS, INC., 280  
 PARK AVENUE  
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)  
 07/23/2007

\_\_\_\_ Director  
 Officer (give title below)  
 \_\_\_\_ 10% Owner  
 \_\_\_\_ Other (specify below)  
 Vice President

NEW YORK, NY 10017

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)  
 Form filed by One Reporting Person  
 Form filed by More than One Reporting Person

(City) (State) (Zip)

**Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned**

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
				Code V	Amount	(A) or (D)	Price		
Common Stock	07/23/2007		P	400	A	\$ 18.15	4,400 <sup>(1)</sup>	I	Trustee of children's account
Common Stock	07/23/2007		P	400	A	\$ 18.15	4,800 <sup>(2)</sup>	I	Trustee of children's account.
Common Stock	07/23/2007		P	400	A	\$ 18.15	5,200 <sup>(3)</sup>	I	Trustee of children's account.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

