Cohen & Steers Closed-End Opportunity Fund, Inc.

Form 4 May 18, 2007

### FORM 4

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

OMB APPROVAL

OMB

Number: 3235-0287

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Expires: January 31, 2005

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Form 4 or Form 5 obligations may continue.

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

burden hours per response...

Estimated average

See Instruction 1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person ** Bond Douglas R	2. Issuer Name <b>and</b> Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer			
	Cohen & Steers Closed-End Opportunity Fund, Inc. [FOF]	(Check all applicable)			
(Last) (First) (Middle)  COHEN & STEERS, INC., 280 PARK AVENUE	3. Date of Earliest Transaction (Month/Day/Year) 05/18/2007	Director 10% Owner X Officer (give title Other (specify below) Vice President			
(Street)  NEW YORK, NY 10017	4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Che Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reportin 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. Transactio Code (Instr. 8)	4. Securities Acquired on(A) or Disposed of (D) (Instr. 3, 4 and 5)		5. Amount of Securities Beneficially Owned	6. Ownership Form: Direct (D) or	7. Nature of Indirect Beneficial Ownership	
			Code V	Amount	(A) or (D)	Price	Following Reported Transaction(s) (Instr. 3 and 4)	Indirect (I) (Instr. 4)	(Instr. 4)
Common Stock	05/18/2007		P	1,000	A	\$ 19.042	3,000	D	
Common Stock	05/18/2007		P	1,000	A	\$ 18.9	4,000	D	

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

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SEC 1474

(9-02)

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#### Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

	1. Title of Derivative	2. Conversion	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if	4. Transacti	5. orNumber	6. Date Exerc Expiration D		7. Title Amount		8. Price of Derivative	9. Nu Deriv
Security or Exe (Instr. 3) Price of Deriva		or Exercise Price of Derivative Security	r Exercise Price of Perivative	any (Month/Day/Year)	any Code			ate 'Year)	Underly Securiti	Underlying Security Securities (Instr. 5) (Instr. 3 and 4)	Secur Bene Owne Follo Repo Trans (Instr	
					Code V	(A) (D)	Date Exercisable	Expiration Date	Title N	Amount or Number of Shares		

### **Reporting Owners**

Relationships Reporting Owner Name / Address

> Officer Other Director 10% Owner

Bond Douglas R COHEN & STEERS, INC. 280 PARK AVENUE NEW YORK, NY 10017

Vice President

### **Signatures**

Douglas R.

Bond 05/18/2007

Date \*\*Signature of Reporting Person

## **Explanation of Responses:**

- If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- \*\* Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.

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