

Cohen & Steers Closed-End Opportunity Fund, Inc.  
 Form 5  
 February 13, 2014

# FORM 5

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

OMB APPROVAL

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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).  
 Form 3 Holdings Reported Form 4 Transactions Reported

**ANNUAL 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

|   |         |          |  |  |
|---|---------|----------|--|--|
| 1. Name and Address of Reporting Person * |         |          | 2. Issuer Name and Ticker or Trading Symbol                  | 5. Relationship of Reporting Person(s) to Issuer                   |
| Bond Douglas R                            |         |          | Cohen & Steers Closed-End Opportunity Fund, Inc. [FOF]       | (Check all applicable)   |
| (Last)                                    | (First) | (Middle) | 3. Statement for Issuer's Fiscal Year Ended (Month/Day/Year) | ____ Director<br>____ Officer (give title below)<br>Vice President |
| 280 PARK AVENUE                           |         |          | 12/31/2013   | ____ 10% Owner<br>____ Other (specify below)                       |
| (Street)                                  |         |          | 4. If Amendment, Date Original Filed(Month/Day/Year)         | 6. Individual or Joint/Group Reporting (check applicable line)     |
| NEW YORK, NY 10017                        |         |          |  |  |

Form Filed by One Reporting Person  
 Form Filed by More than One Reporting Person

| 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 at end of Issuer's Fiscal Year (Instr. 3 and 4) | 6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4) | 7. Nature of Indirect Beneficial Ownership (Instr. 4) |
|---|--------------------------------------|--|--------------------------------|---|--|--|---|
| Common Stock, par value \$0.001 per share | 12/31/2013                           | NY   | J                              | (A) 1,937.355<br>(D) <u>(1)</u>                                   | \$ 0 21,584.4423   | D  | NY  |
| Common Stock, par value \$0.001 per share | 12/31/2013                           | NY   | J                              | (A) 213.684<br>(D) <u>(1)</u>                                     | \$ 0 2,152.416   | I  | by children <u>(2)</u>                                |

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

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(9-02)

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

| 1. Title of Derivative Security (Instr. 3) | 2. Conversion or Exercise Price of Derivative Security | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if any (Month/Day/Year) | 4. Transaction Code (Instr. 8) | 5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5) | 6. Date Exercisable and Expiration Date (Month/Day/Year) | 7. Title and Amount of Underlying Securities (Instr. 3 and 4) | 8. Price of Derivative Security (Instr. 5) | 9. of D S B O E F (I |
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|----------------------|
|--|--|--------------------------------------|--|--------------------------------|---|--|---|--|----------------------|

  

| (A) | (D) | Date Exercisable | Expiration Date | Title | Amount or Number of Shares |
|-----|-----|------------------|-----------------|-------|----------------------------|
|-----|-----|------------------|-----------------|-------|----------------------------|

## Reporting Owners

| Reporting Owner Name / Address                          | Relationships |           |                  |       |
|---|---------------|-----------|------------------|-------|
|   | Director      | 10% Owner | Officer          | Other |
| Bond Douglas R<br>280 PARK AVENUE<br>NEW YORK, NY 10017 | Â             | Â         | Â Vice President | Â     |

## Signatures

Tina M. Payne,  
Attorney-in-Fact  
02/13/2014

\*\*Signature of Reporting Person Date

## 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).
- (1) Certain shares were acquired through dividend reinvestments at various prices at fair market value throughout the 2013 reporting year; other shares added as a result of reconciliation of the account.
- (2) The reporting person disclaims beneficial ownership of the securities in the children's accounts, and this report shall not be deemed an admission that the reporting person is the beneficial owner of the securities for purposes of Section 16 or for any other purpose.

Note: File three copies of this Form, one of which must be manually signed. If space provided 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.