

Edgar Filing: Cohen & Steers Closed-End Opportunity Fund, Inc. - Form SC 13G

Cohen & Steers Closed-End Opportunity Fund, Inc.  
Form SC 13G  
February 10, 2009

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934  
(Amendment No....leave blank)  
..... Cohen & Steers Closed-End Opportunity Fund, Inc. ....  
(Name of Issuer)  
.....Common Stock.....  
(Title of Class of Securities)  
.....19248P106.....  
(CUSIP Number)  
..... January 31, 2009.....  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

- Rule 13d-1(b)
- Rule 13d-1(c)
- Rule 13d-1(d)

CUSIP No. 19248P106

(1)Names of reporting persons. Hughes 2000 Trust

(2) Check the appropriate box if a member of a group (see instructions)

- (a) X
- (b)
- (3) SEC use only

(4) Citizenship or place of organization USA

Number of shares beneficially owned by each reporting person with:

(5)Sole voting power

(6)Shared voting power

(7)Sole dispositive power

(8)Shared dispositive power 1,800,000

(9)Aggregate amount beneficially owned by each reporting person 1,800,000

(10)Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11)Percent of class represented by amount in Row 9 6.58%

(12)Type of reporting person (see instructions) OO

CUSIP No. 19248P106

(1)Names of reporting persons. John C. Hughes, custodian for Evan A. Hughes

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(2) Check the appropriate box if a member of a group (see instructions)

(a) X

(b)

(3) SEC use only

(4) Citizenship or place of organization USA

Number of shares beneficially owned by each reporting person with:

(5) Sole voting power

(6) Shared voting power

(7) Sole dispositive power 10,850

(8) Shared dispositive power

(9) Aggregate amount beneficially owned by each reporting person 10,850

(10) Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11) Percent of class represented by amount in Row 9 0.04%

(12) Type of reporting person (see instructions) OO

CUSIP No. 19248P106

(1) Names of reporting persons. Swan Trust

(2) Check the appropriate box if a member of a group (see instructions)

(a) x

(b)

(3) SEC use only

(4) Citizenship or place of organization USA

Number of shares beneficially owned by each reporting person with:

(5) Sole voting power

(6) Shared voting power

(7) Sole dispositive power 452,100

(8) Shared dispositive power

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(9) Aggregate amount beneficially owned by each reporting person 452,100

(10) Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11) Percent of class represented by amount in Row 9 1.65%

(12) Type of reporting person (see instructions) 00

CUSIP No. 19248P106

(1) Names of reporting persons. Brian B. Hughes

(2) Check the appropriate box if a member of a group (see instructions)

(a)  x

(b)

(3) SEC use only

(4) Citizenship or place of organization USA

Number of shares beneficially owned by each reporting person with:

(5) Sole voting power

(6) Shared voting power

(7) Sole dispositive power 26,700

(8) Shared dispositive power

(9) Aggregate amount beneficially owned by each reporting person 26,700

(10) Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11) Percent of class represented by amount in Row 9 0.1%

(12) Type of reporting person (see instructions) IN

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CUSIP No. 19248P106

(1) Names of reporting persons. Hughes Educational Funding Trust

(2) Check the appropriate box if a member of a group (see instructions)

(a)

(b)

(3) SEC use only

(4) Citizenship or place of organization USA

Number of shares beneficially owned by each reporting person with:

(5) Sole voting power

(6) Shared voting power

(7) Sole dispositive power 114,711

(8) Shared dispositive power

(9) Aggregate amount beneficially owned by each reporting person 114,711

(10) Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11) Percent of class represented by amount in Row 9 0.42%

(12) Type of reporting person (see instructions) OO

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CUSIP No. 19248P106

(1) Names of reporting persons. Blue House Trust

(2) Check the appropriate box if a member of a group (see instructions)

(a)  x

(b)

(3) SEC use only

(4) Citizenship or place of organization USA

Number of shares beneficially owned by each reporting person with:

(5) Sole voting power

(6) Shared voting power

(7) Sole dispositive power 45,000

(8) Shared dispositive power

(9) Aggregate amount beneficially owned by each reporting person 45,000

(10) Check if the aggregate amount in Row (9) excludes certain shares (see instructions)

(11) Percent of class represented by amount in Row 9 0.16%

(12) Type of reporting person (see instructions) 00

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