

BOULDER GROWTH & INCOME FUND
 Form 4/A
 May 05, 2015

FORM 4

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).

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 *
 COOPER ELLEN O

2. Issuer Name and Ticker or Trading Symbol
 BOULDER GROWTH & INCOME FUND [BIF]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Date of Earliest Transaction (Month/Day/Year)
 03/20/2015

____ Director
 ____ Officer (give title below)
 ___X___ 10% Owner
 ____ Other (specify below)

2121 E. CRAWFORD PLACE

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)
 03/24/2015

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

SALINA, KS 67401

(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 Ownership (Instr. 4)
Common Stock	03/20/2015		P ⁽¹⁾	V Amount (D) Price 26,011 A ⁽²⁾ / ₍₃₎	60,590	D	⁽⁴⁾

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

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SEC 1474 (9-02)

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

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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. Nu Deriv Secur Bene Own Follo Repo Trans (Instr
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
COOPER ELLEN O 2121 E. CRAWFORD PLACE SALINA, KS 67401		X		
HOREJSI STEWART R 2121 E. CRAWFORD PLACE SALINA, KS 67401		X		

Signatures

/s/ Ellen O. Cooper
05/05/2015
Date

/s/ Stewart R. Horejsi
05/05/2015
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) On March 20, 2015, Boulder Total Return Fund, Inc. ("BTF"), The Denali Fund Inc. ("DNY") and First Opportunity Fund, Inc. ("FOFI") reorganized into Boulder Growth & Income Fund, Inc. ("BIF") (the "Reorganization") pursuant to that certain Agreement and Plan of Reorganization, dated as of March 5, 2015 (the "Agreement"). Pursuant to the Agreement, BIF acquired all of the assets and liabilities of BTF, DNY and FOFI in exchange for common shares of BIF (the "BIF Shares").
 - (2) The Reorganization occurred based on the relative net asset values ("NAV") of BIF, BTF, DNY and FOFI as of the close of regular trading on the New York Stock Exchange on March 20, 2015. At such time, BIF reported net assets of \$273,608,352.67 and a NAV per share of \$10.73 and BTF reported net assets of \$413,286,769.95 and a NAV per share of \$33.50. Holders of BTF shares received 3.121182 BIF Shares for each BTF share owned. Fractional shares were paid in cash.
 - (3)

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In connection with the Reorganization, Ellen O. Cooper received 26,011 BIF Shares (and cash for fractional shares, if any) for her 8,334 shares of BTF.

- (4) Ellen O. Cooper is the spouse of Stewart R. Horejsi. Trusts, persons and entities affiliated with Stewart R. Horejsi and reporting person, including Evergreen Atlantic, LLC, Lola Brown Trust No. 1B, Ernest Horejsi Trust No. 1B, Mildred B. Horejsi Trust, Stewart West Indies Trust, Stewart R. Horejsi Trust No. 2, Susan L. Ciciora Trust and Susan L. Ciciora (the "Horejsi Affiliates") own an aggregate of 45,844,843 shares of BIF.

Remarks:

This Form 4/A (this "Amendment") is being filed by the Reporting Person to amend and restate in its entirety the Form 4 original.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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