Cohen & Steers Closed-End Opportunity Fund, Inc. Form SC 13G/A February 10, 2014

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.1) \*

COHEN & STEERS CLOSED-END OPPORTUNITY FUND, INC.

\_\_\_\_\_

(Name of Issuer)

Common Stock

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(Title of Class of Securities)

19248P106

\_\_\_\_\_

(CUSIP Number)

December 31, 2013

\_\_\_\_\_

(Date Of Event which Requires Filing of this Statement)

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

- [x] Rule 13d-1(b)
- [ ] Rule 13d-1(c)
- [ ] Rule 13d-1(d)

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1745 (3-06)

CUSIP	No.19248P10	6	13G	Page 2 of 8 Pages		
1.		PORTING PERSON: NTIFICATION NO.	OF ABOVE PERSON:			
	Morgan Sta I.R.S. #36	-				
2.	CHECK THE	APPROPRIATE BOX	IF A MEMBER OF A GROU	IP:		
	(a) [ ]					
	(b) [ ]					
3.	SEC USE ON	LY:				
4.		P OR PLACE OF O				
S	 BER OF HARES	5. SOLE VOTI 1,331,810	NG POWER:			
OW	FICIALLY NED BY EACH ORTING	6. SHARED VO' 405,114	TING POWER:			
P	ERSON WITH:	7. SOLE DISPO 1,767,270				
			SPOSITIVE POWER:			
9.	AGGREGATE 1,767,270	AMOUNT BENEFICI	ALLY OWNED BY EACH REP	ORTING PERSON:		
10.	CHECK BOX	IF THE AGGREGAT	E AMOUNT IN ROW (9) EX	CLUDES CERTAIN SHARES:		
	[]					
11.	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9): 6.4%					
12.	TYPE OF RE HC, CO	PORTING PERSON:				
CUSIP	No.19248P10	6	13G	Page 3 of 8 Pages		
1.	NAME OF REPORTING PERSON: I.R.S. IDENTIFICATION NO. OF ABOVE PERSON:					
	Morgan Sta I.R.S. #2	nley Smith Barno 6-4310844	ey LLC			

2. CHI	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP:					
(a)	) []					
(b)	) []					
3. SE(	C USE OI	NLY:				
4. CI	TIZENSH	IP OR PI	ACE OF ORGANIZATION:			
The	e state	of orga	nization is Delaware.			
SHARI	SHARES		5. SOLE VOTING POWER: 1,331,764			
EACI	BY H	6.				
REPORT: PERS( WIT)	ON		OLE DISPOSITIVE POWER: .,767,224			
			HARED DISPOSITIVE POWER:			
	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON:					
10. CHI		IF THE	AGGREGATE AMOUNT IN ROW (9) EXCLU	DES CERTAIN SHARES:		
11. PEI 6.4		F CLASS	REPRESENTED BY AMOUNT IN ROW (9):			
12. TYI BD		EPORTING	; PERSON:			
CUSIP No.	19248P10	06	13G	Page 4 of 8 Pages		
tem 1.	(a)	Name o	of Issuer:			
		COHEN	& STEERS CLOSED-END OPPORTUNITY F	UND, INC.		
	(b)	Address of Issuer's Principal Executive Offices:				
			NRK AVENUE DRK NY 10017			
tem 2.	(a)	Name o	of Person Filing:			
			organ Stanley organ Stanley Smith Barney LLC			
	(b)	Addres	ss of Principal Business Office, o	r if None, Residence:		

	-	(1	en & Steers Closed-End Opportunity Fu 1585 Broadway New York, NY 10036	-,			
		(2	) 1585 Broadway New York, NY 10036				
	(c)	Ci	tizenship:				
			) The state of organization is Delaware. ) The state of organization is Delaware.				
	(d)	(d) Title of Class of Securities:					
		Co	Stock				
	(e)	CU	CUSIP Number:				
		19	248P106				
Item 3.			statement is filed pursuant to Secti 2(b) or (c), check whether the perso				
	(a)	[x]	Broker or dealer registered under S (15 U.S.C. 78o). Morgan Stanley & Co. Incorporated	Section 15 of the Act			
	(b)	[ ]	Bank as defined in Section 3(a)(6) (15 U.S.C. 78c).	of the Act			
	(c)	[]	Insurance company as defined in Sec (15 U.S.C. 78c).	ction 3(a)(19) of the Act			
	(d)	[]	Investment company registered under Investment Company Act of 1940 (15				
	(e)	[ ]	An investment adviser in accordance 240.13d-1(b)(1)(ii)(E);	e with Section			
	(f)	[ ]	An employee benefit plan or endowme with Section 240.13d-1(b)(1)(ii)(F)				
	(g)	[x]	A parent holding company or control with Section 240.13d-1(b)(1)(ii)(G) Morgan Stanley	-			
	(h)	[]	A savings association as defined in Federal Deposit Insurance Act (12 U				
	(i)	[]	A church plan that is excluded from investment company under Section 3( Investment Company Act of 1940 (15	c)(14) of the			
	(j)	[ ]	Group, in accordance with Section 2	40.13d-1(b)(1)(ii)(J).			

(a) Amount beneficially owned:

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See the response(s) to Item 9 on the attached cover page(s).

- (b) Percent of Class:
- See the response(s) to Item 11 on the attached cover page(s).
- (c) Number of shares as to which such person has:
  - Sole power to vote or to direct the vote: (i) See the response(s) to Item 5 on the attached cover page(s).
  - (ii) Shared power to vote or to direct the vote: See the response(s) to Item 6 on the attached cover page(s).
  - (iii) Sole power to dispose or to direct the disposition of: See the response(s) to Item 7 on the attached cover page(s).
  - (iv) Shared power to dispose or to direct the disposition of: See the response(s) to Item 8 on the attached cover page(s).
- Item 5. Ownership of Five Percent or Less of a Class.

Not Applicable

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

Not Applicable

Item 7. Identification and Classification of the Subsidiary which Acquired the Security Being Reported on By the Parent Holding Company.

See Exhibit 99.2

Item 8. Identification and Classification of Members of the Group.

Not Applicable

Item 9. Notice of Dissolution of Group.

Not Applicable

Certification. Item 10.

> By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

\* In Accordance with the Securities and Exchange Commission Release No. 34-39538 (January 12, 1998) (the "Release"), this filing reflects the securities beneficially owned, or that may be deemed to be beneficially owned, by certain operating units (collectively, the "MS Reporting Units") of Morgan Stanley and its subsidiaries and affiliates (collectively, "MS"). This filing does not reflect securities, if any, beneficially owned by any operating units of MS whose ownership of securities is disaggregated from that of the MS Reporting Units in accordance with the Release.

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Signature.

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

- Date: February 10, 2014
- Signature: /s/ Marielle Giudice

Date: February 10, 2014

- Signature: /s/ Paul Bray

EXHIBIT NO.	EXHIBITS	PAGE
99.1	Joint Filing Agreement	7
99.2	Item 7 Information	8

\* Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).

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EXHIBIT NO. 99.1 TO SCHEDULE 13G JOINT FILING AGREEMENT

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#### February 10, 2014

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MORGAN STANLEY and MORGAN STANLEY SMITH BARNEY LLC, hereby agree that, unless differentiated, this Schedule 13G is filed on behalf of each of the parties.

MORGAN STANLEY BY: /s/ Marielle Giudice Marielle Giudice/Authorized Signatory, MORGAN STANLEY MORGAN STANLEY SMITH BARNEY LLC BY: /s/ Paul Bray Paul Bray/Authorized Signatory, MORGAN STANLEY SMITH BARNEY LLC

\* Attention. Intentional misstatements or omissions of fact constitute federal criminal violations (see 18 U.S.C. 1001).

ITEM 7 INFORMATION

The securities being reported on by Morgan Stanley as a parent holding company are owned, or may be deemed to be beneficially owned, by Morgan Stanley Smith Barney LLC, a broker dealer registered under Section 15 of the Securities Exchange Act of 1934, as amended.