

BOULDER GROWTH & INCOME FUND

Form SC 13D/A

August 31, 2007

SCHEDULE 13DA

N.A.

DATE OF EVENT WHICH REQUIRES FILING OF THIS STATEMENT

1. NAME OF REPORTING PERSON

Bulldog Investors, Phillip Goldstein, Andrew Dakos

2. CHECK THE BOX IF MEMBER OF A GROUP

a[ ]

b[ ]

3. SEC USE ONLY

4. SOURCE OF FUNDS

NA

5. CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED  
PURSUANT TO ITEMS 2(d) AND 2(e) [ ]

6. CITIZENSHIP OR PLACE OF ORGANIZATION

USA

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7. SOLE VOTING POWER

5000

8. SHARED VOTING POWER

0

9. SOLE DISPOSITIVE POWER

5000

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10. SHARED DISPOSITIVE POWER

NA

11. AGGREGATE AMOUNT OWNED BY EACH REPORTING PERSON

5000

12. CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES

[ ]

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13. PERCENT OF CLASS REPRESENTED BY ROW 11

..04%

14. TYPE OF REPORTING PERSON

NA

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The following constitutes Amendment No. 9 to the Schedule 13D filed by the undersigned on May 23, 2005. This Amendment No. 9 amends the Schedule 13D as specifically set forth.

Item 5 is amended as follows:

ITEM 5. INTEREST IN SECURITIES OF THE ISSUER

a. As per the annual report filed on 8/9/2006 there were 11,327,784 shares outstanding as of 5/31/2006. The percentage set forth in this item 5 was derived using such number.

The aggregate number of shares owned by the reporting persons is less than 5%. Therefore no further filings are required.

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.

Dated: 8/31/07

By: /s/ Phillip Goldstein  
Name: Phillip Goldstein

By: /S/ Andrew Dakos  
Name: Andrew Dakos