

BOULDER GROWTH & INCOME FUND

Form SC 13D/A

December 04, 2006

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

7. SOLE VOTING POWER

655,000

8. SHARED VOTING POWER

0

9. SOLE DISPOSITIVE POWER

655,000

10. SHARED DISPOSITIVE POWER

NA

11. AGGREGATE AMOUNT OWNED BY EACH REPORTING PERSON

655,000

12. CHECK IF THE AGGREGATE AMOUNT EXCLUDES CERTAIN SHARES []

13. PERCENT OF CLASS REPRESENTED BY ROW 11

5.78%

14. TYPE OF REPORTING PERSON

NA

The following constitutes Amendment No. 8 to the Schedule 13D
filed by the undersigned on May 23, 2005. This Amendment No. 8

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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.

Bulldog Investors, Phillip Goldstein and Andrew Dakos are deemed to be the beneficial owner of 655,000 shares of BIF or 5.78% of the outstanding shares.

b. Power to vote and dispose of securities resides solely with Mr. Phillip Goldstein or Andrew Dakos for 655,000 shares.

c. During the last sixty days the following shares of common stock were traded (unless previously reported):

Date	Shares	Price
10/23/2006	-5,000	9.63
10/23/2006	-10000	9.62
10/23/2006	-6000	9.61
10/23/2006	-3000	9.62
10/24/2006	-1,200	9.68
10/24/2006	-10000	9.67
10/24/2006	-10000	9.67
10/24/2006	-10000	9.65
10/25/2006	-2500	9.67
10/26/2006	-1,250	9.67
10/26/2006	-1,250	9.67
10/26/2006	-1,250	9.67
10/26/2006	-1,250	9.67
10/26/2006	-5000	9.67
10/26/2006	-1100	9.67
10/27/2006	-2,480	9.6266
10/27/2006	-2,480	9.6266
10/27/2006	-880	9.6266
10/27/2006	-1,600	9.6266
10/27/2006	-2,480	9.6266
10/27/2006	-2,480	9.6266
10/30/2006	-2,500	9.67
10/30/2006	-2,500	9.67
10/31/2006	-4,360	9.7798
10/31/2006	-4,360	9.7798
10/31/2006	-1,560	9.7798
10/31/2006	-2,800	9.7798
10/31/2006	-4,360	9.7798
10/31/2006	-4,360	9.7798
11/1/2006	-2,950	9.75
11/1/2006	-2,950	9.75
11/2/2006	-2,940	9.7
11/2/2006	-2,940	9.7
11/2/2006	-1,040	9.7
11/2/2006	-1,900	9.7
11/2/2006	-2,940	9.7
11/2/2006	-2,940	9.7
11/3/2006	-2,000	9.68
11/3/2006	-700	9.68
11/3/2006	-2,000	9.68
11/3/2006	-5000	9.7

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11/6/2006	-2,560	9.77
11/6/2006	-2,560	9.77
11/6/2006	-960	9.77
11/6/2006	-1,600	9.77
11/6/2006	-2,560	9.77
11/6/2006	-2,560	9.77
11/6/2006	-6000	9.76
11/7/2006	-4,900	9.82
11/7/2006	-4,900	9.82
11/7/2006	-1,700	9.82
11/7/2006	-3,200	9.82
11/7/2006	-4,900	9.82
11/7/2006	-4,900	9.82
11/7/2006	-6000	9.81
11/8/2006	-6,000	9.8767
11/8/2006	-6,000	9.8767
11/8/2006	-2,000	9.8767
11/8/2006	-4,000	9.8767
11/8/2006	-6,000	9.8767
11/8/2006	-6,000	9.8767
11/9/2006	-5,220	10.0323
11/9/2006	-5,220	10.0323
11/9/2006	-5,220	10.0323
11/9/2006	-5,220	10.0323
11/9/2006	-5,220	10.0323
11/10/2006	-3,240	10.15
11/10/2006	-3,240	10.15
11/10/2006	-3,240	10.15
11/10/2006	-3,240	10.15
11/10/2006	-3,240	10.15
11/13/2006	-5,000	10.32
11/13/2006	-5,000	10.32
11/13/2006	-5,000	10.32
11/13/2006	-5,000	10.32
11/13/2006	-5,000	10.32
11/14/2006	-1,575	10.531
11/14/2006	-1,575	10.531
11/14/2006	-1,575	10.531
11/14/2006	-1,575	10.531
11/17/2006	-1,900	10.47
11/20/2006	-3,650	10.48
11/20/2006	-3,650	10.48
11/20/2006	-2,500	10.48
11/20/2006	-3,650	10.48
11/20/2006	-3,650	10.48
11/21/2006	-3,660	10.48
11/21/2006	-3,660	10.48
11/21/2006	-3,660	10.48
11/21/2006	-3,660	10.48
11/21/2006	-3,660	10.48
11/29/2006	-2,000	10.43
11/29/2006	-2,000	10.43
11/29/2006	-2,000	10.43
11/29/2006	-2,000	10.43
11/29/2006	-2,000	10.43
11/30/2006	-1,140	10.47
11/30/2006	-1,140	10.47
11/30/2006	-1,140	10.47
11/30/2006	-1,140	10.47
11/30/2006	-1,140	10.47
12/1/2006	-1,700	10.49

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d. Beneficiaries of managed accounts are entitled to receive any dividends or sales proceeds.

e. NA

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: 12/2/06

By: /s/ Phillip Goldstein
Name: Phillip Goldstein

By: /S/ Andrew Dakos
Name: Andrew Dakos