

BOULDER GROWTH & INCOME FUND
 Form 3/A
 May 05, 2015

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF 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 *		2. Date of Event Requiring Statement	3. Issuer Name and Ticker or Trading Symbol	
Â EVERGREEN ATLANTIC LLC		(Month/Day/Year)	BOULDER GROWTH & INCOME FUND [BIF]	
(Last)	(First)	03/20/2015		
2344 SPRUCE STREET, Â SUITE A			4. Relationship of Reporting Person(s) to Issuer	5. If Amendment, Date Original Filed(Month/Day/Year)
(Street)			(Check all applicable)	03/24/2015
BOULDER, Â CO Â 80302			<input type="checkbox"/> Director	6. Individual or Joint/Group Filing(Check Applicable Line)
(City)	(State)		<input checked="" type="checkbox"/> 10% Owner	<input type="checkbox"/> Form filed by One Reporting Person
	(Zip)		<input type="checkbox"/> Officer	<input type="checkbox"/> Form filed by More than One Reporting Person
			(give title below)	(specify below)

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	1,072,902 <u>(1)</u> <u>(2)</u> <u>(3)</u>	D <u>(4)</u> <u>(5)</u>	Â

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

SEC 1473 (7-02)

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
EVERGREEN ATLANTIC LLC 2344 SPRUCE STREET SUITE A BOULDER, CO 80302	^	^ X	^	^
HOREJSI STEWART R 2121 E. CRAWFORD PLACE SALINA, KS 67401	^	^ X	^	^
SUSAN L CICIORA TRUST C/O ALASKA TRUST COMPANY 1029 WEST 3RD AVENUE, SUITE 400 ANCHORAGE, AK 99501	^	^ X	^	^
STEWART WEST INDIES TRUST C/O ALASKA TRUST COMPANY 1029 WEST 3RD AVENUE, SUITE 400 ANCHORAGE, AK 99501	^	^ X	^	^

Signatures

/s/ Stewart R. Horejsi, Manager	05/05/2015
**Signature of Reporting Person	Date
/s/ Douglas J. Blattmachr, President, Alaska Trust Company, trustee of the Susan L. Ciciora Trust. Member	05/05/2015
**Signature of Reporting Person	Date
/s/ Douglas J. Blattmachr, President, Alaska Trust Company, trustee of the Stewart West Indies Trust, Member	05/05/2015
**Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(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.

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(3) In connection with the Reorganization, Evergreen Atlantic LLC received 1,072,902 BIF Shares (and cash for fractional shares, if any) for its 343,749 shares of BTF.

(4) The manager of Evergreen Atlantic LLC ("Evergreen Atlantic") is Stewart R. Horejsi. The members of Evergreen Atlantic are the Susan L. Ciciora Trust and the Stewart West Indies Trust. Mr. Horejsi may be deemed to control Evergreen Atlantic and may be deemed to possess indirect beneficial ownership of the shares held by Evergreen Atlantic.

(5) Evergreen Atlantic and trusts, persons and entities affiliated with the reporting person(s), including 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, Susan L. Ciciora and Ellen O. Cooper (the "Horejsi Affiliates"), own an aggregate of 45,444,843 shares of BIF.

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Remarks:

ThisÂ FormÂ 3/AÂ (thisÂ "Amendment")Â isÂ beingÂ filedÂ byÂ theÂ ReportingÂ PersonÂ toÂ amendÂ andÂ restateÂ in

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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