

## DIVISION OF INVESTMENT MANAGEMENT STAFF STATEMENT REGARDING WITHDRAWAL OF STAFF LETTERS RELATED TO SECURITIES OFFERING REFORM FOR CLOSED-END INVESTMENT COMPANIES RULEMAKING

On April 8, 2020, the Commission adopted rules that will modify the registration, communications, and offering processes for business development companies and other closed-end investment companies under the Securities Act of 1933.<sup>1</sup> Consistent with the adopted rules and the discussion in the related release, the staff is withdrawing the staff letters listed in Appendix A herein, effective as of the dates noted.

This Staff Statement represents the views of the staff of the Division of Investment Management. It is not a rule, regulation, or statement of the Securities and Exchange Commission. The Commission has neither approved nor disapproved its content. This Staff Statement, like all staff guidance, has no legal force or effect: it does not alter or amend applicable law, and it creates no new or additional obligations for any person.

### Endnotes

- 1 See Securities Offering Reform for Closed-End Investment Companies, Investment Company Act Release No. 33836 (April 8, 2020).

IM Information Updates are recurring notices regarding the activities of the Division. The Division generally issues IM Information Updates to alert the public—including investors and industry participants—to key developments, such as updates to Frequently Asked Questions, technical improvements to SEC forms, and certain other staff actions. IM Information Updates may also explain administrative and procedural matters, such as how to most effectively communicate with the staff.

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**If you have any questions about this IM Information Update, please contact:**

SEC Division of Investment Management  
Chief Counsel's Office  
Phone: 202.551.6825



## Appendix A

ITEM DESCRIPTION	DATE ISSUED	DATE WITHDRAWN	NOTES	TOPIC
<b>486(b) STAFF LETTERS</b>				
BlackRock Science and Technology Trust and BlackRock Utilities, Infrastructure & Power Opportunities Trust, SEC Staff Letter	Mar. 3, 2020	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
Eaton Vance Tax-Advantaged Dividend Income Fund, et al., SEC Staff Letter	Dec. 16, 2019	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
XAI Octagon Floating Rate & Alternative Income Term Trust, SEC Staff Letter	Aug. 6, 2019	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
Cushing MLP & Infrastructure Total Return Fund et al., SEC Staff Letter	Aug. 6, 2019	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
Nuveen S&P 500 Dynamic Overwrite Fund et al., SEC Staff Letter	Apr. 26, 2019	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
Voya Prime Rate Trust, SEC Staff Letter	Apr. 8, 2019	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
PIMCO Income Strategy Fund et al., SEC Staff Letter	Jan. 30, 2019	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
Eaton Vance Tax-Managed Buy-Write Opportunities Fund et al., SEC Staff Letter	Oct. 29, 2018	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds
DNP Select Income Fund, Inc., SEC Staff Letter	Oct. 4, 2018	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836</a> (Apr. 8, 2020)	Closed-End Funds

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PIMCO Corporate & Income Opportunity Fund et al., SEC Staff Letter	Sep. 13, 2018	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Eagle Point Credit Company Inc., SEC Staff Letter	Feb. 14, 2018	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
PIMCO Dynamic Income Fund, SEC Staff Letter	Dec. 12, 2017	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Nuveen California Select Tax-Free Income Portfolio, SEC Staff Letter	Nov. 21, 2017	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Nuveen Municipal Income Fund, Inc. et al., SEC Staff Letter	Jul. 27, 2017	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Guggenheim Credit Allocation Fund, SEC Staff Letter	Apr. 5, 2017	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Invesco Senior Income Trust et al., SEC Staff Letter	Jan. 26, 2017	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
The Herzfeld Caribbean Basin Fund, Inc., SEC Staff Letter	Sep. 21, 2016	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
BlackRock Health Sciences Trust, SEC Staff Letter	Feb. 25, 2016	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Fiduciary/Claymore MLP Opportunity Fund, SEC Staff Letter	Jan. 7, 2016	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds

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BlackRock Limited Duration Income Trust et al., SEC Staff Letter	Oct. 19, 2015	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Nuveen Credit Strategies Income Fund et al., SEC Staff Letter	Nov. 7, 2014	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Guggenheim Strategic Opportunities Fund, SEC Staff Letter	Oct. 2, 2014	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
The Gabelli Convertible & Income Securities Fund, Inc., SEC Staff Letter	Apr. 18, 2014	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
The Mexico Fund, Inc., SEC Staff Letter	Dec. 31, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Aberdeen Asia-Pacific Income Fund, Inc., SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Credit Suisse High Yield Bond Fund et al., SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Eaton Vance Floating-Rate Income Trust et al., SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
First Trust Strategic High Income Fund II et al., SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
John Hancock Investors Trust et al., SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds

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NexPoint Credit Strategies Fund, SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Nuveen Select Quality Municipal Fund et al., SEC Staff Letter	Jun. 26, 2013	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Aberdeen Australia Equity Fund, Inc. et al., SEC Staff Letter	Apr. 12, 2012	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Calamos Convertible Opportunities and Income Fund et al., SEC Staff Letter	Feb. 14, 2011	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Nuveen Municipal High Income Opportunity Fund et al., SEC Staff Letter	Nov. 9, 2010	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Energy Income and Growth Fund et al., SEC Staff Letter	Jul. 27, 2010	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Tortoise Energy Infrastructure Corporation et al., SEC Staff Letter	Apr. 23, 2010	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
<b>CLOSED-END FUND SHELF OFFERINGS</b>				
Nuveen Virginia Premium Income Municipal Fund, SEC Staff Letter	Oct. 6, 2006	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds
Pilgrim America Prime Rate Trust, SEC Staff Letter	May 1, 1998	Aug. 1, 2021	<b>Withdrawn</b> (effective: Aug. 1, 2021). See <a href="#">Investment Company Act Rel. No. 33836 (Apr. 8, 2020)</a>	Closed-End Funds