

SECURITIES AND EXCHANGE COMMISSION

[Release No. IC- 28371]

Notice of Applications for Deregistration under Section 8(f) of the Investment Company Act of 1940

August 29, 2008

The following is a notice of applications for deregistration under section 8(f) of the Investment Company Act of 1940 for the month of August, 2008. A copy of each application may be obtained for a fee at the Commission's Public Reference Room, 100 F Street NE, Washington, DC 20549-1520 (tel. 202-551-5850). An order granting each application will be issued unless the SEC orders a hearing. Interested persons may request a hearing on any application by writing to the SEC's Secretary at the address below and serving the relevant applicant with a copy of the request, personally or by mail. Hearing requests should be received by the SEC by 5:30 p.m. on September 23, 2008, and should be accompanied by proof of service on the applicant, in the form of an affidavit or, for lawyers, a certificate of service. Hearing requests should state the nature of the writer's interest, the reason for the request, and the issues contested. Persons who wish to be notified of a hearing may request notification by writing to the Secretary, U.S. Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-1090.

For Further Information Contact: Diane L. Titus at (202) 551-6810, SEC, Division of Investment Management, Office of Investment Company Regulation, 100 F Street, NE, Washington, DC 20549-4041.

Credit Suisse Japan Equity Fund, Inc. [File No. 811-7371]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company.

On April 22, 2008, applicant made a liquidating distribution to its shareholders, based on net asset value. Expenses of \$48,327 incurred in connection with the liquidation were paid by Credit Suisse Asset Management, LLC, applicant's investment adviser. Applicant has retained \$41,722 in cash for the payment of outstanding expenses.

Filing Date: The application was filed on July 24, 2008.

Applicant's Address: c/o Credit Suisse Asset Management, LLC, Eleven Madison Ave., New York, NY 10010.

AIM Select Real Estate Income Fund [File No. 811-21048]

Summary: Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On March 12, 2007, applicant transferred its assets to a corresponding series of AIM Counselor Series Trust, based on net asset value. Expenses of \$502,800 incurred in connection with the reorganization were paid by applicant.

Filing Date: The application was filed on August 8, 2008.

Applicant's Address: 11 Greenway Plaza, Suite 100, Houston, TX 77046-1173.

SEI Opportunity Master Fund, L.P. [File No. 811-21352]

Summary: Applicant, a closed-end investment company and a master fund in a master-feeder structure, seeks an order declaring that it has ceased to be an investment company. On July 23, 2008, applicant made a final liquidating distribution to its three feeder funds, based on net asset value. Expenses of \$3,250 incurred in connection with the liquidation were paid by applicant.

Filing Date: The application was filed on August 8, 2008.

Applicant's Address: One Freedom Valley Dr., Oaks, PA 19456.

CGM Capital Development Fund [File No. 811-933]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. On June 27, 2008, applicant transferred its assets to CGM Focus Fund, a series of CGM Trust, based on net asset value. Expenses of \$335,000 incurred in connection with the reorganization were paid by Capital Growth Management Limited Partnership, applicant's investment adviser.

Filing Date: The application was filed on August 11, 2008.

Applicant's Address: One International Place, Boston, MA 02110.

AllianceBernstein International Research Growth Fund, Inc. [File No. 811-8527]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. On July 25, 2008, applicant transferred its assets to AllianceBernstein International Growth Fund, Inc., based on net asset value. Expenses of \$269,000 incurred in connection with the reorganization were paid by applicant.

Filing Date: The application was filed on August 11, 2008.

Applicant's Address: 1345 Avenue of the Americas, New York, NY 10105.

UBS Health Sciences Fund, L.L.C. [File No. 811-9985]

Summary: Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On June 19, 2008, applicant made a final liquidating distribution to its shareholders, based on net asset value. Expenses of \$11,045 incurred in connection with the liquidation were paid by applicant.

Filing Dates: The application was filed on June 30, 2008 and amended on August 15, 2008.

Applicant's Address: c/o UBS Financial Services, Inc., 51 West 52nd St., New York, NY 10019.

IQ Tax Advantaged Dividend Income Fund Inc. [File No. 811-21555]
S&P 500 GEAREDSM Fund V Inc. [File No. 811-21692]
NASDAQ-100 GEAREDSM Fund Inc. [File No. 811-21693]
S&P 500 GEAREDSM Fund II Inc. [File No. 811-21794]

Summary: Each applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. Applicants have never made a public offering of their securities and do not propose to make a public offering or engage in business of any kind.

Filing Date: The applications were filed on July 24, 2008.

Applicants' Address: 2 World Financial Center, 7th Floor, 225 Liberty St., New York, NY 10281.

Eaton Vance Prime Rate Reserves [File No. 811-5808]
EV Classic Senior Floating-Rate Fund [File No. 811-7946]
Eaton Vance Advisers Senior Floating-Rate Fund [File No. 811-8671]
Eaton Vance Institutional Senior Floating-Rate Fund [File No. 811-9249]

Summary: Each applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On March 14, 2008, each applicant transferred its assets to Eaton Vance Floating-Rate Advantage Fund, a series of Eaton Vance Mutual Funds Trust, based on net asset value. Expenses of \$240,232, \$238,662, \$88,464 and \$30,397, respectively, incurred in connection with the reorganizations were paid by applicants.

Filing Date: The applications were filed on July 23, 2008.

Applicants' Address: The Eaton Vance Building, 255 State St., Boston, MA 02109.

Sage Life Investment Trust [File No. 811-8623]

Summary: Applicant seeks an order declaring that it has ceased to be an investment company. On May 29, 2003, Applicant's board of directors approved Applicant's liquidation. On May 30, 2003, Applicant made a liquidating distribution to its shareholders, based on net asset value. Expenses of

\$35,050.15 incurred in connection with the liquidation were paid by Applicant and its investment advisor, Sage Advisors, Inc. Applicant has no assets or liabilities and is not now engaged, or intending to engage, in any business activities other than those necessary for winding up its affairs.

Filing Dates: The application was filed on December 24, 2003, and amended on June 24, 2008.

Applicant's Address: 175 King Street, Armonk, New York, 10504.

For the Commission, by the Division of Investment Management, pursuant to delegated authority.

Florence E. Harmon
Acting Secretary