# FREEDMAN ALLEN Form 3 May 02, 2007 FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 OMB

### 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 OMB APPROVAL

OMB Number: 3235-0104 Expires: January 31, 2005 Estimated average burden hours per response... 0.5

(Print or Type Responses)

<ol> <li>Name and A Person <sup>*</sup>/<sub>2</sub></li> <li>Â FREEDN (Last)</li> <li>THE EATO BUILDING STREET</li> <li>BOSTON,Â</li> </ol>	IAN ALLI (First) N VANCE , 255 STA (Street)	EN (Middle) ATE	2. Date of Event Requiring Statement (Month/Day/Year) 04/23/2007	Eaton Vanc Opportunit: 4. Relationshi Person(s) to I: (Check Officer (give title below	ce Tax-Managies Fund [ET] p of Reporting ssuer all applicable) 10% O 0ther v) (specify below	<ul> <li>5. If Amendment, Date Original Filed(Month/Day/Year)</li> <li>wner</li> <li>6. Individual or Joint/Group</li> <li>v) Filing(Check Applicable Line) _X_ Form filed by One Reporting Person  Form filed by More than One Reporting Person</li> </ul>	
(City) (State) (Zip) 1.Title of Security (Instr. 4)		Table I - I2. Amount oBeneficially(Instr. 4)	of Securities	3. Ownership	s Beneficially Owned 4. Nature of Indirect Beneficial Ownership (Instr. 5)		
			(IIISU: 4)		Direct (D) or Indirect (I) (Instr. 5)	(IIISU. <i>3)</i>	
Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly. SEC 1473 (7-02)							
Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.							
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)	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)
		Title	Security	Security: Direct (D)	

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Date	Expiration	Amount or	or Indirect
Exercisable	Date	Number of	(I)
		Shares	(Instr. 5)

# **Reporting Owners**

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		
FREEDMAN ALLEN THE EATON VANCE BUILDING 255 STATE STREET BOSTON, MA 02109	ÂX	Â	Â	Â		
Signatures						
By: Paul M. O'Neil, Attorney in Fact	05/02/2007					
**Signature of Reporting Person	]	Date				
Explanation of Responses:						

## No securities are beneficially owned

\* 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).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.