

COHEN & STEERS SELECT UTILITY FUND INC  
Form SC 13D/A  
April 18, 2008

OMB APPROVAL  
OMB  
Number: 3235-0145  
Expires: February  
28, 2009  
Estimated average  
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H o u r s p e r  
response 14.5

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

**SCHEDULE 13D  
Under the Securities Exchange Act of 1934  
(Amendment No. 3)**

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**Cohen & Steers Select Utility Fund, Inc.**

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

19248A109

-----  
(CUSIP Number)

Full Value Advisors L.L.C.  
Park 80 West, Plaza Two, Suite 750  
Saddle Brook, NJ 07663  
Tel. (201) 556-0092

With a copy to:

Stephen P. Wink, Esq.  
Cahill/Wink LLP  
5 Penn Plaza  
23<sup>rd</sup> Floor  
New York, NY 10001  
(646) 378-2105

-----  
(Name, Address and Telephone Number of Person Authorized to Receive Notices and Communications)

April 10, 2008

-----  
(Date of Event Which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of ss.ss.240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box. [ ]

**Note:** Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See ss. §240.13d-7 for other parties to whom copies are to be sent.

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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 CUSIP No. 19248A109  
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**1 Name of Reporting Persons**

**I.R.S. Identification Nos. of above persons (entities only)**

Full Value Advisors L.L.C.  
 22-3813015  
 -----

**2 Check the Appropriate Box if a Member of a Group (See Instructions)**

- (a)   
 (b)

**3 SEC Use Only**

**4 Source of Funds (See Instructions)**

WC  
 -----

**5 Check if Disclosure of Legal Proceedings is Required Pursuant to Items 2(d) or 2(e)**

**6 Citizenship or Place of Organization**

New Jersey  
 -----

<b>Number of</b>	<b>7</b>	<b>Sole Voting Power</b>	<b>534,762</b>
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**Shares**

<b>Beneficially</b>	<b>8</b>	<b>Shared Voting Power</b>	<b>0</b>
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**Owned by**

<b>Each</b>	<b>9</b>	<b>Sole Dispositive Power</b>	<b>534,762</b>
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**Reporting**

<b>Person With:</b>	<b>10</b>	<b>Shared Dispositive Power</b>	<b>0</b>
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**11 Aggregate Amount Beneficially Owned by Each Reporting Person**

2,135,015  
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**12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)**

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**13**      **Percent of Class Represented by Amount in Row (11)**

4.9%

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**14**      **Type of Reporting Person (See Instructions)**

OO

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 CUSIP No. 19248A109  
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**1 Name of Reporting Persons**  
**I.R.S. Identification Nos. of above persons (entities only)**

Full Value Partners L.P.  
 22-3813020  
 -----

**2 Check the Appropriate Box if a Member of a Group (See Instructions)**

- (a)  [ ]  
 (b)  [X]

**3 SEC Use Only**

**4 Source of Funds (See Instructions)**

WC  
 -----

**5 Check if Disclosure of Legal Proceedings is Required Pursuant to Items 2(d) or 2(e)[ ]**

**6 Citizenship or Place of Organization**

Delaware  
 -----

<b>Number of</b>	<b>7</b>	<b>Sole Voting Power</b>	<b>0</b>
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**Shares**

<b>Beneficially</b>	<b>8</b>	<b>Shared Voting Power</b>	<b>534,762</b>
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-----  
**Owned by**

<b>Each</b>	<b>9</b>	<b>Sole Dispositive Power</b>	<b>0</b>
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**Reporting**

<b>Person With:</b>	<b>10</b>	<b>Shared Dispositive Power</b>	<b>534,762</b>
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**11 Aggregate Amount Beneficially Owned by Each Reporting Person**

2,135,015  
 -----

**12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)[ ]**

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**13**      **Percent of Class Represented by Amount in Row (11)**

4.9%

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**14**      **Type of Reporting Person (See Instructions)**

PN

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 CUSIP No. 19248A109  
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**1 Name of Reporting Persons**

**I.R.S. Identification Nos. of above persons (entities only)**

Bulldog Investors I, LLC  
 74-3225389  
 -----

**2 Check the Appropriate Box if a Member of a Group (See Instructions)**

- (a)  [ ]  
 (b)  [X]  
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**3 SEC Use Only**

**4 Source of Funds (See Instructions)**

WC  
 -----

**5 Check if Disclosure of Legal Proceedings is Required Pursuant to Items 2(d) or 2(e)[ ]**

**6 Citizenship or Place of Organization**

Delaware  
 -----

<b>Number of</b>	<b>7</b>	<b>Sole Voting Power</b>	<b>0</b>
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**Shares**

<b>Beneficially</b>	<b>8</b>	<b>Shared Voting Power</b>	<b>831,752</b>
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**Owned by**

<b>Each</b>	<b>9</b>	<b>Sole Dispositive Power</b>	<b>0</b>
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**Reporting**

<b>Person With:</b>	<b>10</b>	<b>Shared Dispositive Power</b>	<b>831,752</b>
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**11 Aggregate Amount Beneficially Owned by Each Reporting Person**

2,135,015  
 -----

**12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)[ ]**

**13 Percent of Class Represented by Amount in Row (11)**

4.9%

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**14 Type of Reporting Person (See Instructions)**

OO

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 CUSIP No. 19248A109  
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**1 Name of Reporting Persons**

**I.R.S. Identification Nos. of above persons (entities only)**

Opportunity Partners L.P.  
 11-3132092  
 -----

**2 Check the Appropriate Box if a Member of a Group (See Instructions)**

- (a)    
 (b)

**3 SEC Use Only**

**4 Source of Funds (See Instructions)**

WC  
 -----

**5 Check if Disclosure of Legal Proceedings is Required Pursuant to Items 2(d) or 2(e)**

**6 Citizenship or Place of Organization**

Ohio  
 -----

<b>Number of</b>	<b>7</b>	<b>Sole Voting Power</b>	<b>0</b>
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**Shares**

<b>Beneficially</b>	<b>8</b>	<b>Shared Voting Power</b>	<b>334,205</b>
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**Owned by**

<b>Each</b>	<b>9</b>	<b>Sole Dispositive Power</b>	<b>0</b>
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**Reporting**

<b>Person With:</b>	<b>10</b>	<b>Shared Dispositive Power</b>	<b>334,205</b>
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**11 Aggregate Amount Beneficially Owned by Each Reporting Person**

2,135,015  
 -----

**12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)**

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**13**      **Percent of Class Represented by Amount in Row (11)**

4.9%

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**14**      **Type of Reporting Person (See Instructions)**

PN

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 CUSIP No. 19248A109  
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**1 Name of Reporting Persons**

**I.R.S. Identification Nos. of above persons (entities only)**

Calapasas Investment Partners L.P.  
 95-4463608  
 -----

**2 Check the Appropriate Box if a Member of a Group (See Instructions)**

(a)   
 (b)

**3 SEC Use Only**

**4 Source of Funds (See Instructions)**

WC  
 -----

**5 Check if Disclosure of Legal Proceedings is Required Pursuant to Items 2(d) or 2(e)**

**6 Citizenship or Place of Organization**

California  
 -----

<b>Number of</b>	<b>7</b>	<b>Sole Voting Power</b>	<b>0</b>
-----			
<b>Shares</b>			

<b>Beneficially</b>	<b>8</b>	<b>Shared Voting Power</b>	<b>95,745</b>
-----			

**Owned by**

<b>Each</b>	<b>9</b>	<b>Sole Dispositive Power</b>	<b>0</b>
-----			

**Reporting**

<b>Person With:</b>	<b>10</b>	<b>Shared Dispositive Power</b>	<b>95,745</b>
-----			

**11 Aggregate Amount Beneficially Owned by Each Reporting Person**

2,135,015  
 -----

**12 Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions)**

**13 Percent of Class Represented by Amount in Row (11)**

4.9%

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**14 Type**