

Eaton Vance Tax-Managed Buy-Write Opportunities Fund  
Form N-Q  
May 28, 2015

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**Form N-Q**

**QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED  
MANAGEMENT INVESTMENT COMPANIES**

**811-21735**

**Investment Company Act File Number**

**Eaton Vance Tax-Managed Buy-Write Opportunities Fund**

(Exact Name of Registrant as Specified in Charter)

Two International Place, Boston, Massachusetts 02110

(Address of Principal Executive Offices)

Maureen A. Gemma

Two International Place, Boston, Massachusetts 02110

(Name and Address of Agent for Services)

(617) 482-8260

(Registrant's Telephone Number, Including Area Code)

December 31

Date of Fiscal Year End

March 31, 2015

Date of Reporting Period

**Item 1. Schedule of Investments**

**Eaton Vance****Tax-Managed Buy-Write Opportunities Fund****March 31, 2015****PORTFOLIO OF INVESTMENTS (Unaudited)****Common Stocks 100.0%**

<b>Security</b>	<b>Shares</b>	<b>Value</b>
<b>Aerospace &amp; Defense 1.9%</b>		
Boeing Co. (The)	17,122	\$ 2,569,670
Honeywell International, Inc.	64,422	6,719,859
Northrop Grumman Corp.	25,030	4,028,829
Rockwell Collins, Inc.	42,746	4,127,126
Textron, Inc.	15,478	686,139
		<b>\$ 18,131,623</b>
<b>Air Freight &amp; Logistics 0.1%</b>		
C.H. Robinson Worldwide, Inc.	17,000	\$ 1,244,740
		<b>\$ 1,244,740</b>
<b>Airlines 0.4%</b>		
Delta Air Lines, Inc.	24,000	\$ 1,079,040
Southwest Airlines Co.	52,956	2,345,951
		<b>\$ 3,424,991</b>
<b>Auto Components 0.6%</b>		
Dana Holding Corp.	77,289	\$ 1,635,435
Goodyear Tire & Rubber Co. (The)	19,777	535,561
Johnson Controls, Inc.	69,723	3,516,828
		<b>\$ 5,687,824</b>
<b>Automobiles 0.3%</b>		
Ford Motor Co.	41,101	\$ 663,370
General Motors Co.	20,000	750,000
Tesla Motors, Inc. <sup>(1)</sup>	9,266	1,749,143
		<b>\$ 3,162,513</b>
<b>Banks 3.5%</b>		
Bank of America Corp.	191,986	\$ 2,954,665
BankUnited, Inc.	11,449	374,840
Citigroup, Inc.	40,000	2,060,800
Fifth Third Bancorp	100,126	1,887,375
Huntington Bancshares, Inc.	179,679	1,985,453
JPMorgan Chase & Co.	132,867	8,049,083
KeyCorp	38,413	543,928
Regions Financial Corp.	643,924	6,085,082

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

SunTrust Banks, Inc.	49,905	2,050,596
Wells Fargo & Co.	131,947	7,177,917
		<b>\$ 33,169,739</b>

**Beverages 1.4%**

Coca-Cola Co. (The)	153,082	\$ 6,207,475
Coca-Cola Enterprises, Inc.	21,105	932,841
PepsiCo, Inc.	60,609	5,795,433
		<b>\$ 12,935,749</b>

**Biotechnology 6.9%**

Amgen, Inc.	61,770	\$ 9,873,934
Biogen, Inc. <sup>(1)</sup>	35,831	15,129,281
BioMarin Pharmaceutical, Inc. <sup>(1)</sup>	16,822	2,096,358
Celgene Corp. <sup>(1)</sup>	142,582	16,436,853
Gilead Sciences, Inc. <sup>(1)</sup>	225,461	22,124,488
		<b>\$ 65,660,914</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

Security	Shares	Value
<b>Building Products 0.1%</b>		
Allegion PLC	10,516	\$ 643,264
		<b>\$ 643,264</b>
<b>Capital Markets 1.8%</b>		
E*TRADE Financial Corp. <sup>(1)</sup>	20,741	\$ 592,259
Franklin Resources, Inc.	50,559	2,594,688
Goldman Sachs Group, Inc. (The)	19,203	3,609,588
Invesco, Ltd.	78,614	3,120,190
Morgan Stanley	53,096	1,894,996
State Street Corp.	43,478	3,196,937
T. Rowe Price Group, Inc.	23,664	1,916,311
		<b>\$ 16,924,969</b>
<b>Chemicals 1.6%</b>		
Air Products and Chemicals, Inc.	13,083	\$ 1,979,196
Celanese Corp., Series A	10,077	562,901
E.I. du Pont de Nemours & Co.	47,601	3,402,044
LyondellBasell Industries NV, Class A	10,000	878,000
PPG Industries, Inc.	37,050	8,356,257
		<b>\$ 15,178,398</b>
<b>Commercial Services &amp; Supplies 0.1%</b>		
Waste Management, Inc.	16,835	\$ 912,962
		<b>\$ 912,962</b>
<b>Communications Equipment 3.9%</b>		
Brocade Communications Systems, Inc.	198,573	\$ 2,356,069
Cisco Systems, Inc.	618,078	17,012,597
Harris Corp.	6,224	490,202
QUALCOMM, Inc.	243,978	16,917,434
		<b>\$ 36,776,302</b>
<b>Consumer Finance 1.1%</b>		
American Express Co.	50,565	\$ 3,950,138
Capital One Financial Corp.	10,757	847,867
Discover Financial Services	102,596	5,781,284
		<b>\$ 10,579,289</b>
<b>Containers &amp; Packaging 0.3%</b>		
MeadWestvaco Corp.	56,858	\$ 2,835,508
		<b>\$ 2,835,508</b>
<b>Distributors 0.2%</b>		
Genuine Parts Co.	19,047	\$ 1,774,990
		<b>\$ 1,774,990</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

**Diversified Financial Services 1.3%**

Berkshire Hathaway, Inc., Class B <sup>(1)</sup>	19,434	\$	2,804,715
CME Group, Inc.	12,294		1,164,365
McGraw Hill Financial, Inc.	37,507		3,878,224
Moody's Corp.	45,252		4,697,157

**\$ 12,544,461**

**Diversified Telecommunication Services 1.6%**

AT&T, Inc.	163,438	\$	5,336,250
Frontier Communications Corp.	154,158		1,086,814
Verizon Communications, Inc.	149,422		7,266,392
Windstream Holdings, Inc.	131,062		969,859

**\$ 14,659,315**

**Electric Utilities 0.6%**

American Electric Power Co., Inc.	16,075	\$	904,219
Edison International	62,309		3,892,443
NextEra Energy, Inc.	8,000		832,400

**\$ 5,629,062**

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

Security	Shares	Value
<b>Electrical Equipment 0.1%</b>		
Emerson Electric Co.	24,158	\$ 1,367,826
		<b>\$ 1,367,826</b>
<b>Electronic Equipment, Instruments &amp; Components 0.0%</b> <sup>(1)</sup>		
Knowles Corp. <sup>(1)</sup>	16,848	\$ 324,661
		<b>\$ 324,661</b>
<b>Energy Equipment &amp; Services 1.0%</b>		
Halliburton Co.	98,584	\$ 4,325,866
Schlumberger, Ltd.	62,574	5,221,174
		<b>\$ 9,547,040</b>
<b>Food &amp; Staples Retailing 1.5%</b>		
CVS Health Corp.	88,422	\$ 9,126,035
Kroger Co. (The)	37,587	2,881,419
Walgreens Boots Alliance, Inc.	22,000	1,862,960
		<b>\$ 13,870,414</b>
<b>Food Products 1.8%</b>		
ConAgra Foods, Inc.	48,260	\$ 1,762,938
Hershey Co. (The)	11,826	1,193,362
Hormel Foods Corp.	10,580	601,473
Kraft Foods Group, Inc.	49,708	4,330,312
Mondelez International, Inc., Class A	265,000	9,563,850
		<b>\$ 17,451,935</b>
<b>Health Care Equipment &amp; Supplies 2.2%</b>		
Abbott Laboratories	91,000	\$ 4,216,030
Baxter International, Inc.	46,730	3,201,005
Edwards Lifesciences Corp. <sup>(1)</sup>	11,063	1,576,035
Intuitive Surgical, Inc. <sup>(1)</sup>	12,611	6,368,933
Medtronic PLC	24,665	1,923,624
Stryker Corp.	33,820	3,119,895
		<b>\$ 20,405,522</b>
<b>Health Care Providers &amp; Services 2.0%</b>		
Cigna Corp.	36,534	\$ 4,728,961
DaVita HealthCare Partners, Inc. <sup>(1)</sup>	14,550	1,182,624
Express Scripts Holding Co. <sup>(1)</sup>	39,350	3,414,399
LifePoint Hospitals, Inc. <sup>(1)</sup>	29,979	2,201,958
McKesson Corp.	7,813	1,767,301
UnitedHealth Group, Inc.	46,743	5,529,229
		<b>\$ 18,824,472</b>
<b>Hotels, Restaurants &amp; Leisure 2.3%</b>		
International Game Technology	56,626	\$ 985,859
Marriott International, Inc., Class A	92,128	7,399,721

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

McDonald's Corp.	63,685	6,205,466
Starwood Hotels & Resorts Worldwide, Inc.	23,177	1,935,280
Yum! Brands, Inc.	72,349	5,695,313
		<b>\$ 22,221,639</b>

**Household Durables 0.2%**

Whirlpool Corp.	8,566	\$ 1,730,846
		<b>\$ 1,730,846</b>

**Household Products 1.0%**

Clorox Co. (The)	39,829	\$ 4,396,724
Colgate-Palmolive Co.	31,592	2,190,589
Procter & Gamble Co. (The)	29,064	2,381,504
		<b>\$ 8,968,817</b>

**Independent Power and Renewable Electricity Producers 0.1%**

AES Corp. (The)	103,235	\$ 1,326,570
		<b>\$ 1,326,570</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

Security	Shares	Value
<b>Industrial Conglomerates 0.8%</b>		
3M Co.	11,474	\$ 1,892,636
General Electric Co.	241,040	5,980,203
		<b>\$ 7,872,839</b>
<b>Insurance 1.5%</b>		
ACE, Ltd.	35,393	\$ 3,945,966
Aflac, Inc.	17,703	1,133,169
Aon PLC	4,957	476,467
Genworth Financial, Inc., Class A <sup>(1)</sup>	74,552	544,975
Marsh & McLennan Cos., Inc.	15,767	884,371
Travelers Companies, Inc. (The)	43,848	4,741,284
Unum Group	70,698	2,384,643
		<b>\$ 14,110,875</b>
<b>Internet &amp; Catalog Retail 2.9%</b>		
Amazon.com, Inc. <sup>(1)</sup>	65,202	\$ 24,261,664
Netflix, Inc. <sup>(1)</sup>	5,000	2,083,450
Shutterstock, Inc. <sup>(1)</sup>	27,478	1,243,105
		<b>\$ 27,588,219</b>
<b>Internet Software &amp; Services 8.2%</b>		
eBay, Inc. <sup>(1)</sup>	129,341	\$ 7,460,389
Facebook, Inc., Class A <sup>(1)</sup>	224,414	18,450,197
Google, Inc., Class A <sup>(1)</sup>	40,752	22,605,134
Google, Inc., Class C <sup>(1)</sup>	39,492	21,641,616
LinkedIn Corp., Class A <sup>(1)</sup>	4,433	1,107,629
VeriSign, Inc. <sup>(1)</sup>	94,613	6,336,233
		<b>\$ 77,601,198</b>
<b>IT Services 2.9%</b>		
Alliance Data Systems Corp. <sup>(1)</sup>	7,945	\$ 2,353,706
Cognizant Technology Solutions Corp., Class A <sup>(1)</sup>	143,537	8,955,274
Fidelity National Information Services, Inc.	79,262	5,394,572
International Business Machines Corp.	21,832	3,504,036
MasterCard, Inc., Class A	38,080	3,289,731
Visa, Inc., Class A	63,696	4,166,355
		<b>\$ 27,663,674</b>
<b>Life Sciences Tools &amp; Services 0.1%</b>		
PerkinElmer, Inc.	23,065	\$ 1,179,544
		<b>\$ 1,179,544</b>
<b>Machinery 1.3%</b>		
Caterpillar, Inc.	11,120	\$ 889,934
Dover Corp.	32,893	2,273,564
Ingersoll-Rand PLC	31,550	2,147,924
Parker-Hannifin Corp.	16,214	1,925,899
Stanley Black & Decker, Inc.	51,390	4,900,550

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

\$ 12,137,871

**Marine 0.1%**

Kirby Corp. <sup>(1)</sup>	17,666	\$	1,325,833
----------------------------	--------	----	-----------

\$ 1,325,833

**Media 5.1%**

Cablevision Systems Corp.	27,056	\$	495,125
---------------------------	--------	----	---------

CBS Corp., Class B	88,076		5,340,048
--------------------	--------	--	-----------

Comcast Corp., Class A	386,923		21,849,542
------------------------	---------	--	------------

DIRECTV <sup>(1)</sup>	38,000		3,233,800
------------------------	--------	--	-----------

Liberty Global PLC, Series C <sup>(1)</sup>	36,000		1,793,160
---	--------	--	-----------

Lions Gate Entertainment Corp.	23,797		807,194
--------------------------------	--------	--	---------

Time Warner, Inc.	17,000		1,435,480
-------------------	--------	--	-----------

Walt Disney Co. (The)	123,163		12,918,567
-----------------------	---------	--	------------

\$ 47,872,916

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

Security	Shares	Value
<b>Metals &amp; Mining 0.2%</b>		
Freeport-McMoRan, Inc.	25,665	\$ 486,352
Newmont Mining Corp.	20,961	455,063
Nucor Corp.	23,005	1,093,428
		<b>\$ 2,034,843</b>
<b>Multi-Utilities 1.0%</b>		
CMS Energy Corp.	217,119	\$ 7,579,624
Public Service Enterprise Group, Inc.	43,527	1,824,652
		<b>\$ 9,404,276</b>
<b>Multiline Retail 1.3%</b>		
Macy's, Inc.	81,687	\$ 5,302,303
Nordstrom, Inc.	28,152	2,261,169
Target Corp.	54,516	4,474,128
		<b>\$ 12,037,600</b>
<b>Oil, Gas &amp; Consumable Fuels 3.9%</b>		
Chevron Corp.	66,225	\$ 6,952,300
ConocoPhillips	75,068	4,673,734
EOG Resources, Inc.	32,900	3,016,601
Exxon Mobil Corp.	119,578	10,164,130
Hess Corp.	28,844	1,957,642
Occidental Petroleum Corp.	34,959	2,552,007
Phillips 66	57,101	4,488,139
Spectra Energy Corp.	16,118	582,988
Williams Cos., Inc. (The)	48,359	2,446,482
		<b>\$ 36,834,023</b>
<b>Personal Products 0.6%</b>		
Estee Lauder Cos., Inc. (The), Class A	72,774	\$ 6,051,886
		<b>\$ 6,051,886</b>
<b>Pharmaceuticals 3.5%</b>		
AbbVie, Inc.	11,165	\$ 653,599
Bristol-Myers Squibb Co.	106,404	6,863,058
Eli Lilly & Co.	12,046	875,142
Johnson & Johnson	51,777	5,208,766
Mallinckrodt PLC <sup>(1)</sup>	3,225	408,446
Merck & Co., Inc.	158,250	9,096,210
Pfizer, Inc.	292,162	10,164,316
		<b>\$ 33,269,537</b>
<b>Professional Services 0.5%</b>		
Equifax, Inc.	15,738	\$ 1,463,634
Nielsen NV	8,843	394,133
Robert Half International, Inc.	51,102	3,092,693
		<b>\$ 4,950,460</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

<b>Real Estate Investment Trusts (REITs)</b>	<b>1.3%</b>		
American Tower Corp.		17,730	\$ 1,669,279
Apartment Investment & Management Co., Class A		35,696	1,404,995
Crown Castle International Corp.		7,507	619,628
Host Hotels & Resorts, Inc.		28,981	584,837
Simon Property Group, Inc.		38,580	7,547,791
			<b>\$ 11,826,530</b>
<b>Real Estate Management &amp; Development</b>	<b>0.1%</b>		
CBRE Group, Inc., Class A <sup>(1)</sup>		24,669	\$ 954,937
			<b>\$ 954,937</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

Security	Shares	Value
<b>Road &amp; Rail 0.8%</b>		
CSX Corp.	34,587	\$ 1,145,521
Kansas City Southern	4,645	474,162
Norfolk Southern Corp.	10,785	1,109,992
Ryder System, Inc.	12,392	1,175,877
Union Pacific Corp.	37,756	4,089,352
		<b>\$ 7,994,904</b>
<b>Semiconductors &amp; Semiconductor Equipment 5.0%</b>		
Analog Devices, Inc.	56,522	\$ 3,560,886
ASML Holding NV - NY Shares	16,394	1,656,286
Cypress Semiconductor Corp. <sup>(1)</sup>	245,589	3,465,261
Intel Corp.	560,441	17,524,990
Microchip Technology, Inc.	30,000	1,467,000
NXP Semiconductors NV <sup>(1)</sup>	42,233	4,238,504
ON Semiconductor Corp. <sup>(1)</sup>	149,333	1,808,422
SunEdison, Inc. <sup>(1)</sup>	41,136	987,264
Tessera Technologies, Inc.	28,424	1,144,919
Texas Instruments, Inc.	199,048	11,382,560
		<b>\$ 47,236,092</b>
<b>Software 6.0%</b>		
Microsoft Corp.	1,057,881	\$ 43,008,152
Oracle Corp.	259,569	11,200,402
Red Hat, Inc. <sup>(1)</sup>	28,914	2,190,236
TiVo, Inc. <sup>(1)</sup>	42,923	455,413
		<b>\$ 56,854,203</b>
<b>Specialty Retail 1.7%</b>		
Advance Auto Parts, Inc.	26,636	\$ 3,987,143
Best Buy Co., Inc.	28,506	1,077,242
Gap, Inc. (The)	35,268	1,528,162
Home Depot, Inc. (The)	58,008	6,590,289
Tiffany & Co.	28,579	2,515,238
		<b>\$ 15,698,074</b>
<b>Technology Hardware, Storage &amp; Peripherals 9.1%</b>		
Apple, Inc.	690,904	\$ 85,969,185
Hewlett-Packard Co.	10,000	311,600
		<b>\$ 86,280,785</b>
<b>Textiles, Apparel &amp; Luxury Goods 0.8%</b>		
NIKE, Inc., Class B	73,632	\$ 7,387,499
		<b>\$ 7,387,499</b>
<b>Thrifts &amp; Mortgage Finance 0.1%</b>		
Hudson City Bancorp, Inc.	99,397	\$ 1,041,681
		<b>\$ 1,041,681</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

<b>Tobacco 1.0%</b>			
Altria Group, Inc.	27,194	\$	1,360,244
Lorillard, Inc.	17,939		1,172,314
Philip Morris International, Inc.	87,820		6,615,480
		\$	<b>9,148,038</b>
<b>Trading Companies &amp; Distributors 0.3%</b>			
Fastenal Co.	79,244	\$	3,283,475
		\$	<b>3,283,475</b>
<b>Total Common Stocks 100.0%</b>			
<b>(identified cost \$372,463,477)</b>			<b>\$ 947,558,167</b>

Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

**Call Options Written (0.2)%**

Description	Number of Contracts	Strike Price	Expiration Date	Value
NASDAQ 100 Index	275	\$ 4,505	4/2/15	\$ (4,813)
NASDAQ 100 Index	180	4,415	4/10/15	(184,500)
NASDAQ 100 Index	130	4,510	4/17/15	(38,675)
NASDAQ 100 Index	235	4,410	4/24/15	(730,850)
S&P 500 Index	590	2,115	4/2/15	(17,700)
S&P 500 Index	730	2,100	4/10/15	(346,750)
S&P 500 Index	565	2,125	4/17/15	(132,775)
S&P 500 Index	700	2,095	4/24/15	(927,500)

**Total Call Options Written**  
(premiums received \$5,776,567) **\$ (2,383,563)**

**Other Assets, Less Liabilities 0.2%** **\$ 2,164,194**

**Net Assets 100.0%** **\$ 947,338,798**

The percentage shown for each investment category in the Portfolio of Investments is based on net assets.

(1) Non-income producing security.

(2) Amount is less than 0.05%.

The cost and unrealized appreciation (depreciation) of investments of the Fund at March 31, 2015, as determined on a federal income tax basis, were as follows:

<b>Aggregate cost</b>	<b>\$ 372,366,239</b>
Gross unrealized appreciation	\$ 575,801,569
Gross unrealized depreciation	(609,641)
<b>Net unrealized appreciation</b>	<b>\$ 575,191,928</b>

Written options activity for the fiscal year to date ended March 31, 2015 was as follows:

	Number of Contracts	Premiums Received
Outstanding, beginning of period	3,430	\$ 6,728,713
Options written	11,225	21,287,991
Options terminated in closing purchase transactions	(5,205)	(11,277,615)
Options expired	(6,045)	(10,962,522)

## Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

<b>Outstanding, end of period</b>	<b>3,405</b>	<b>\$</b>	<b>5,776,567</b>
-----------------------------------	--------------	-----------	------------------

All of the assets of the Fund are subject to segregation to satisfy the requirements of the escrow agent. At March 31, 2015, the Fund had sufficient cash and/or securities to cover commitments under these contracts.

The Fund is subject to equity price risk in the normal course of pursuing its investment objectives. The Fund writes index call options above the current value of the index to generate premium income. In writing index call options, the Fund in effect, sells potential appreciation in the value of the applicable index above the exercise price in exchange for the option premium received. The Fund retains the risk of loss, minus the premium received, should the price of the underlying index decline.

At March 31, 2015, the aggregate fair value of open derivative instruments (not considered to be hedging instruments for accounting disclosure purposes) in a liability position and whose primary underlying risk exposure is equity price risk was \$2,383,563.

Under generally accepted accounting principles for fair value measurements, a three-tier hierarchy to prioritize the assumptions, referred to as inputs, is used in valuation techniques to measure fair value. The three-tier hierarchy of inputs is summarized in the three broad levels listed below.

Level 1 quoted prices in active markets for identical investments

Level 2 other significant observable inputs (including quoted prices for similar investments, interest rates, prepayment speeds, credit risk, etc.)

Level 3 significant unobservable inputs (including a fund's own assumptions in determining the fair value of investments)

## Edgar Filing: Eaton Vance Tax-Managed Buy-Write Opportunities Fund - Form N-Q

In cases where the inputs used to measure fair value fall in different levels of the fair value hierarchy, the level disclosed is determined based on the lowest level input that is significant to the fair value measurement in its entirety. The inputs or methodology used for valuing securities are not necessarily an indication of the risk associated with investing in those securities.

At March 31, 2015, the hierarchy of inputs used in valuing the Fund's investments and open derivative instruments, which are carried at value, were as follows:

Asset Description	Level 1	Level 2	Level 3	Total
Common Stocks	\$ 947,558,167*	\$	\$	\$ 947,558,167
<b>Total Investments</b>	<b>\$ 947,558,167</b>	<b>\$</b>	<b>\$</b>	<b>\$ 947,558,167</b>
Liability Description				
Call Options Written	\$ (2,383,563)	\$	\$	\$ (2,383,563)
<b>Total</b>	<b>\$ (2,383,563)</b>	<b>\$</b>	<b>\$</b>	<b>\$ (2,383,563)</b>

\* The level classification by major category of investments is the same as the category presentation in the Portfolio of Investments. The Fund held no investments or other financial instruments as of December 31, 2014 whose fair value was determined using Level 3 inputs. At March 31, 2015, there were no investments transferred between Level 1 and Level 2 during the fiscal year to date then ended.

For information on the Fund's policy regarding the valuation of investments and other significant accounting policies, please refer to the Fund's most recent financial statements included in its semiannual or annual report to shareholders.

**Item 2. Controls and Procedures**

(a) It is the conclusion of the registrant's principal executive officer and principal financial officer that the effectiveness of the registrant's current disclosure controls and procedures (such disclosure controls and procedures having been evaluated within 90 days of the date of this filing) provide reasonable assurance that the information required to be disclosed by the registrant on this Form N-Q has been recorded, processed, summarized and reported within the time period specified in the Commission's rules and forms and that the information required to be disclosed by the registrant on this Form N-Q has been accumulated and communicated to the registrant's principal executive officer and principal financial officer in order to allow timely decisions regarding required disclosure.

(b) There have been no changes in the registrant's internal controls over financial reporting during the fiscal quarter for which the report is being filed that have materially affected, or are reasonably likely to materially affect the registrant's internal control over financial reporting.

**Signatures**

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Eaton Vance Tax-Managed Buy-Write Opportunities Fund

By: /s/ Walter A. Row, III  
Walter A. Row, III  
President

Date: May 22, 2015

Pursuant to the requirements of the Securities Exchange Act of 1934 and the Investment Company Act of 1940, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

By: /s/ Walter A. Row, III  
Walter A. Row, III  
President

Date: May 22, 2015

By: /s/ James F. Kirchner  
James F. Kirchner  
Treasurer

Date: May 22, 2015