

Eaton Vance Tax-Managed Buy-Write Opportunities Fund  
Form POS EX  
November 19, 2018  
As filed with the Securities and Exchange Commission on November 19, 2018

1933 Act File No. 333-224640

1940 Act File No. 811-21735

**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM N-2**

<b>REGISTRATION STATEMENT UNDER THE SECURITIES ACT of 1933 PRE-EFFECTIVE AMENDMENT NO. POST-EFFECTIVE AMENDMENT NO. 2 and/or REGISTRATION STATEMENT UNDER THE INVESTMENT COMPANY ACT OF 1940 AMENDMENT NO. 11</b>	<b>.. .. x  o x</b>
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**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)

**(617) 482-8260**  
(Registrant's Telephone Number)

**Frederick S. Marius**  
**Two International Place, Boston, Massachusetts  
02110**  
(Name and Address of Agent for Service)

**Approximate Date of Proposed Public Offering:** As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this form are to be offered on a delayed or continuous basis in reliance on Rule 415 under the Securities Act of 1933, as amended, other than securities offered in connection with a dividend reinvestment plan, check the following box. x

It is proposed that this filing will become effective (check appropriate box):

.. When declared effective pursuant to Section 8(c)

Immediately upon filing pursuant to no-action relief granted to Registrant on October 29, 2018

**EXPLANATORY NOTE**

This Post-Effective Amendment No. 2 to the Registration Statement on Form N-2 (File No. 333-224640) of Eaton Vance Tax-Managed Buy-Write Opportunities Fund (the “Registration Statement”) is being filed pursuant to Rule 462(d) under the Securities Act of 1933, as amended (the “Securities Act”), solely for the purpose of filing exhibits to the Registration Statement. Accordingly, this Post-Effective Amendment No. 2 consists only of a facing page, this explanatory note and Part C of the Registration Statement on Form N-2 setting forth the exhibits to the Registration Statement. This Post-Effective Amendment No. 2 does not modify any other part of the Registration Statement. Pursuant to Rule 462(d) under the Securities Act, this Post-Effective Amendment No. 2 shall become effective immediately upon filing with the Securities and Exchange Commission. The contents of the Registration Statement are hereby incorporated by reference.

## PART C

### OTHER INFORMATION

#### ITEM 25.

#### FINANCIAL STATEMENTS AND EXHIBITS

##### (1) FINANCIAL STATEMENTS:

Included in Part A:

Financial Highlights.

Included in Part B:

Registrant's Certified Shareholder Reports on Form N-CSR filed February 27, 2018 (Accession No. 0001193125-18-060731) and August 27, 2018 (Accession No. 0001193125-18-259034) and incorporated herein by reference.

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##### (2) EXHIBITS:

- Agreement and Declaration of Trust dated March 30, 2005 filed as Exhibit (a) is incorporated herein by reference to the Registrant's initial Registration Statement on Form N-2 (File Nos. 333-123770, 811-21735) as
- (a)(1) to the Registrant's common shares of beneficial interest ("Common Shares") filed with the Securities and Exchange Commission on May 25, 2005 (Accession No. 0000898432-05-003034) ("Initial Common Shares Registration Statement").
- Amendment to Agreement and Declaration of Trust dated August 11, 2008 filed as Exhibit (a)(2) is incorporated herein by reference to the Registrant's initial Shelf Registration Statement on Form N-2 (File Nos. (2) 333-214545, 811-21735) as to the Registrant's common shares of beneficial interest ("Common Shares") filed with the Securities and Exchange Commission on November 10, 2016 (Accession No. 0000940394-16-003207) ("Initial Common Shares Registration Statement").
- (b) Amended and Restated By-Laws dated April 23, 2012 filed as Exhibit (b) is incorporated herein by reference to the Registrant's Initial Common Shares Registration Statement.
- (c) Not applicable.
- (d) Form of Specimen Certificate for Common Shares of Beneficial Interest filed as Exhibit (d) is incorporated herein by reference to Pre-Effective Amendment No. 1 to the Registrant's initial Common Shares Registration Statement as filed with the Commission on July 25, 2005 (Accession No. 0000950135-05-003034) ("Pre-Effective Amendment No. 1").
- (e) Form of Dividend Reinvestment Plan filed as Exhibit (e) is incorporated herein by reference to Pre-Effective Amendment No. 1.
- (f) Not applicable.
- (g)(1) Investment Advisory Agreement between the Registrant and Eaton Vance Management dated April 18, 2005 filed as Exhibit (g)(1) is incorporated herein by reference to Pre-Effective Amendment No. 1.
- (2) Investment Sub-Advisory Agreement between Eaton Vance Management and Parametric Portfolio Associates LLC dated April 18, 2005 filed as Exhibit (g)(3) is incorporated herein by reference to Pre-Effective Amendment No. 1.

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- (h)(1) Form of Purchase Agreement filed as Exhibit (h) is incorporated herein by reference to Pre-Effective Amendment No. 1.
- (2) Form of Distribution Agreement with respect to the Rule 415 shelf offering filed herewith.
- (3) Form of Sub-Placement Agent Agreement filed herewith.

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- The Securities and Exchange Commission has granted the Registrant an exemptive order that permits the
- (i) Registrant to enter into deferred compensation arrangements with its independent Trustees. See in the matter of Capital Exchange Fund, Inc., Release No. IC- 20671 (November 1, 1994).  
Amended and Restated Master Custodian Agreement between Eaton Vance Funds and State Street Bank & Trust Company dated September 1, 2013 filed as Exhibit (g)(1) is incorporated herein by reference to
  - (j) (1) Post-Effective Amendment No. 211 of Eaton Vance Mutual Funds Trust (File Nos. 002-90946, 811-04015) filed September 24, 2013 (Accession No. 0000940394-13-001073).  
Amended and Restated Services Agreement with State Street Bank & Trust Company dated September 1, 2010 filed as exhibit (g)(2) is incorporated herein by reference to Post-Effective Amendment No. 108 of Eaton Vance Special Investment Trust (File Nos. 02-27962, 811-1545) filed September 27, 2010 (Accession No. 0000940394-10-001000).
  - (2) Amendment Number 1 dated May 16, 2012 to Amended and Restated Services Agreement with State Street Bank & Trust Company dated September 1, 2010 filed as Exhibit (g)(3) is incorporated herein by reference to Post-Effective Amendment No. 39 of Eaton Vance Municipals Trust II (File Nos. 033-71320, 811-08134) filed May 29, 2012 (Accession No. 0000940394-12-000641).
  - (3) Amendment dated September 1, 2013 to Amended and Restated Services Agreement with State Street Bank & Trust Company filed as Exhibit (g)(4) is incorporated herein by reference to Post-Effective Amendment No. 211 of Eaton Vance Mutual Funds Trust (File Nos. 002-90946, 811-04015) filed September 24, 2013 (Accession No. 0000940394-13-001073).
  - (4) Transfer Agency and Services Agreement dated February 5, 2007 between American Stock Transfer & Trust Company and each Registered Investment Company listed on Exhibit 1 filed as Exhibit (k)(1) is incorporated
  - (k) (1) herein by reference to Pre-Effective Amendment No. 3 to the initial Registration Statement on Form N-2 of Eaton Vance Tax-Managed Global Diversified Equity Income Fund (File Nos. 333-138318, 811-21973) filed February 21, 2007 (Accession No. 0000950135- 07- 000974).  
Amendment dated April 21, 2008 to Transfer Agency and Services Agreement dated February 5, 2007 between American Stock Transfer & Trust Company and each Registered Investment Company listed on
  - (2) Exhibit 1 filed as Exhibit (k)(1) is incorporated herein by reference to Pre-Effective Amendment No. 1 to the initial Registration Statement on Form N-2 of Eaton Vance National Municipal Opportunities Trust (File Nos. 333-156948, 811-22269) filed April 21, 2009 (Accession No. 0000950135- 09- 083055).  
Amendment dated June 13, 2012 to Transfer Agency and Services Agreement dated February 5, 2007 between American Stock Transfer & Trust Company and each Registered Investment Company listed on
  - (3) Exhibit 1 filed as Exhibit (k)(1) is incorporated herein by reference to Pre-Effective Amendment No. 2 to the initial Registration Statement on Form N-2 of Eaton Vance High Income 2021 Target Term Trust (File Nos. 333-209436, 811-23136) filed April 25, 2016 (Accession No. 0000950135- 16- 552383).
  - (4) Amended and Restated Administrative Services Agreement dated August 6, 2012 between the Registrant and Eaton Vance Management filed as Exhibit (k)(4) is incorporated herein by reference to the Registrant's Initial Common Shares Registration Statement.
  - (5) Form of Organizational and Expense Reimbursement Arrangement filed as Exhibit (k)(4) is incorporated herein by reference to Pre-Effective Amendment No. 1.
  - (6) Form of Additional Compensation Agreement filed as Exhibit (k)(6) is incorporated herein by reference to Pre-Effective Amendment No. 2 to the Registrant's initial Common Shares Registration Statement as filed with the Commission on July 25, 2005 (Accession No. 0000950135-05-003471) ("Pre-Effective Amendment No. 2").

- (7) Form of Structuring Fee Agreement filed as Exhibit (k)(7) is incorporated herein by reference to Pre-Effective Amendment No. 2.
- (l) Opinion of Internal Counsel filed herewith.
- (m) Not applicable.
- (o) Not applicable.
- (p) Letter Agreement with Eaton Vance Management dated June 16, 2005 filed as Exhibit (p) is incorporated herein by reference to Pre-Effective Amendment No. 2.
- (q) Not applicable.
- (r) (1) Codes of Ethics adopted by the Eaton Vance Funds and the Eaton Vance Entities effective October 1, 2018 filed as Exhibit (p)(1) to Post-Effective Amendment No. 304 of Eaton Vance Mutual Funds Trust (File Nos. 002-90946, 811-04015) filed October 17, 2018 (Accession No. 0000940394-18-001695) and incorporated herein by reference.  
Code of Ethics adopted by Parametric Portfolio Associates effective April 23, 2018 filed as Exhibit (p)(3) to  
(2) Post-Effective Amendment No. 302 of Eaton Vance Mutual Funds Trust (File Nos. 002-90946, 811-04015) filed June 27, 2018 (Accession No. 0000940394-18-001258) and incorporated herein by reference.
- (s) Power of Attorney dated October 10, 2018 filed herewith.

**ITEM 26.**

**MARKETING ARRANGEMENTS**

See Form of Distribution Agreement with respect to the Rule 415 shelf offering filed herewith.

See Form of Sub-Placement Agent Agreement between Eaton Vance Distributors, Inc. and UBS Securities LLC filed herewith.

**ITEM 27.**

**OTHER EXPENSES OF ISSUANCE AND DISTRIBUTION**

The approximate expenses in connection with the offering are as follows:

Registration and Filing Fees	\$J2,462
FINRA Fees	\$J7,061
New York Stock Exchange Fees	\$L0,793
Costs of Printing and Engraving	\$H
Accounting Fees and Expenses	\$J,050
Legal Fees and Expenses	\$J,000
Total	\$ 94,366

**ITEM 28. PERSONS CONTROLLED BY OR UNDER COMMON CONTROL**

None.

**ITEM 29. NUMBER OF HOLDERS OF SECURITIES**

Set forth below is the number of record holders as of October 31, 2018, of each class of securities of the Registrant:

<u>Title of Class</u>	<u>Number of Record Holders</u>
Common Shares of Beneficial interest, par value \$0.01 per share	43,214

**ITEM 30.**

**INDEMNIFICATION**

The Registrant's By-Laws, filed in the Registrant's Initial Common Shares Registration Statement contain and the form of Underwriting Agreement filed in Pre-Effective Amendment No. 1 contains provisions limiting the liability, and providing for indemnification, of the Trustees and officers under certain circumstances.

Registrant's Trustees and officers are insured under a standard investment company errors and omissions insurance policy covering loss incurred by reason of negligent errors and omissions committed in their official capacities as such. Insofar as indemnification for liabilities arising under the Securities Act of 1933, as amended (the "Securities Act"), may be permitted to directors, officers and controlling persons of the Registrant pursuant to the provisions described in this Item 30, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

**ITEM 31. BUSINESS AND OTHER CONNECTIONS OF INVESTMENT ADVISER**

Reference is made to: (i) the information set forth under the caption "Investment advisory and other services" in the Statement of Additional Information; (ii) the Eaton Vance Corp. 10-K filed under the Securities Exchange Act of 1934 (File No. 001-8100); and (iii) the Form ADV of Eaton Vance Management (File No. 801-15930) and Parametric Portfolio Associates LLC (File No. 801-60485) filed with the Commission, all of which are incorporated herein by reference.

**ITEM 32. LOCATION OF ACCOUNTS AND RECORDS**

All applicable accounts, books and documents required to be maintained by the Registrant by Section 31(a) of the Investment Company Act of 1940 and the Rules promulgated thereunder are in the possession and custody of the Registrant's custodian, State Street Bank and Trust Company, State Street Financial Center, One Lincoln Street, Boston, MA 02111, and its transfer agent, American Stock Transfer & Trust Company, LLC, 6201 15<sup>th</sup> Avenue, Brooklyn, NY 11219, with the exception of certain corporate documents and portfolio trading documents which are in the possession and custody of Eaton Vance Management, Two International Place, Boston, MA 02110. Registrant is informed that all applicable accounts, books and documents required to be maintained by registered investment advisers are in the custody and possession of Eaton Vance Management located at Two International Place, Boston MA 02110 and Parametric Portfolio Associates LLC located at 1918 Eighth Avenue, Suite 3100, Seattle, WA 98101.

**ITEM 33.**

**MANAGEMENT SERVICES**

Not applicable.

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**ITEM 34.**

**UNDERTAKINGS**

1. The Registrant undertakes to suspend offering of Common Shares until the prospectus is amended if (1) subsequent to the effective date of this Registration Statement, the net asset value declines more than 10 percent from its net asset value as of the effective date of this Registration Statement or (2) the net asset value increases to an amount greater than its net proceeds as stated in the prospectus.
2. Not applicable.
3. Not applicable.
4. The Registrant undertakes to
  - (a) file, during any period in which offers or sales are being made, a post-effective amendment to the registration statement:
    - (1) to include any prospectus required by Section 10(a)(3) of the Securities Act;
    - (2) to reflect in the prospectus any facts or events after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;
    - (3) to include any material information with respect to the plan of distribution not previously disclosed in the registration statement or any material change to such information in the registration statement.
  - (b) that, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of those securities at that time shall be deemed to be the initial bona fide offering thereof;
  - (c) to remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering;
  - (d) that, for the purpose of determining liability under the Securities Act to any purchaser, if the Registrant is subject to Rule 430C: Each prospectus filed pursuant to Rule 497(b), (c), (d) or (e) under the Securities Act as part of a registration statement relating to an offering, other than prospectus filed in reliance on Rule 430A under the Securities Act, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use;
  - (e) that for the purpose of determining liability of the Registrant under the Securities Act to any purchaser in the initial distribution of securities: The undersigned Registrant undertakes that in a primary offering of securities of the undersigned Registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned Registrant will be a seller to the purchaser and will be considered to offer or sell such securities to the purchaser:

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- (1) any preliminary prospectus or prospectus of the undersigned Registrant relating to the offering required to be filed pursuant to Rule 497 under the Securities Act;
- (2) the portion of any advertisement pursuant to Rule 482 under the Securities Act relating to the offering containing material information about the undersigned Registrant or its securities provided by or on behalf of the undersigned Registrant; and

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(3) any other communication that is an offer in the offering made by the undersigned Registrant to the purchaser.

5. The Registrant undertakes that:

(a) for the purpose of determining any liability under the Securities Act, the information omitted from the form of prospectus filed as part of this Registration Statement in reliance upon Rule 430A and contained in the form of prospectus filed by the Registrant pursuant to 497(h) under the Securities Act shall be deemed to be part of the Registration Statement as of the time it was declared effective; and

(b) for the purpose of determining any liability under the Securities Act, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

6. The Registrant undertakes to send by first class mail or other means designed to ensure equally prompt delivery, within two business days of receipt of an oral or written request, its Statement of Additional Information.

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**NOTICE**

A copy of the Agreement and Declaration of Trust of Eaton Vance Tax-Managed Buy-Write Opportunities Fund is on file with the Secretary of State of The Commonwealth of Massachusetts and notice is hereby given that this instrument is executed on behalf of the Registrant by an officer of the Registrant as an officer and not individually and that the obligations of or arising out of this instrument are not binding upon any of the Trustees, officers or shareholders individually, but are binding only upon the assets and property of the Registrant.

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**SIGNATURES**

Pursuant to the requirements of the Securities Act of 1933, as amended and the Investment Company Act of 1940, as amended the Registrant has duly caused this Amendment to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized in the City of Boston and the Commonwealth of Massachusetts, on the 19<sup>th</sup> day of November, 2018.

EATON VANCE  
 TAX-MANAGED  
 BUY-WRITE  
 OPPORTUNITIES FUND

By: /s/ Edward J. Perkin  
 Edward J. Perkin, *President*

Pursuant to the requirements of the Securities Act of 1933, as amended this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature Title

/s/  
 Edward J. Perkin  
 Perkin  
 Edward J. Perkin  
 Perkin  
 President (Chief Executive Officer)

/s/ James F. Kirchner  
 Kirchner  
 James F. Kirchner  
 Treasurer (Principal Financial and Accounting Officer)

Signature	Signature	Title
Thomas E. Faust Jr.* Thomas E. Faust Jr.	<del>Thomas E. Faust Jr.*</del> Helen Frame Peters	Trustee
Mark R. Fetting* Mark R. Fetting	<del>Mark R. Fetting*</del> Keith Quinton	Trustee
Cynthia E. Frost* Cynthia E. Frost	<del>Cynthia E. Frost*</del> Marcus L. Smith	Trustee

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George J. Susan J. Sutherland\* Trustee  
Gorman\* Trustee  
George J. Susan J. Sutherland  
Gorman

Valerie  
A. Harriett Tee Taggart\* Trustee  
Mosley\* Trustee  
Valerie  
A. Harriett Tee Taggart  
Mosley

William Scott E. Wennerholm\* Trustee  
H. Park\* Trustee  
William Scott E. Wennerholm  
H. Park

/s/  
\*By: Maureen  
A.  
Gemma  
Maureen A. Gemma (*As  
attorney-in-fact*)

INDEX TO EXHIBITS

Exhibit  
No. Description

- (h) (2) Form of Distribution Agreement with respect to the Rule 415 shelf offering
- (3) Form of Sub-Placement Agent Agreement
- (l) Opinion of Internal Counsel
- (s) Power of Attorney

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ons and the rights of the holders under the indenture may be modified if the holders of not less than 66 2/3% in aggregate principal amount of the outstanding support obligations of each series affected by the modification consent to it. However, Section 10.2 of the indenture provides that, unless each affected holder agrees, we cannot o change the character of any support obligation from being payable other than as provided in any related support obligation agreement; o reduce the principal amount of a support obligation; o change the currency in which we have to make payment on a support obligation to a currency other than United States dollars; or o reduce the percentage of the aggregate principal amount of support obligations needed to make any amendment to the indenture. However, if we and the Trustee agree, we can amend the indenture without notifying any holders or seeking their consent if the amendment does not materially and adversely affect any holder. Event of Default The following provisions will apply to any promissory notes or loan obligations issued pursuant to the indenture. Any event of default with respect to any series of support obligations issued pursuant to the indenture is defined in the indenture as being (a) a default in any payment of principal or premium, if any, or interest on any support obligation of such series in accordance with the terms of the related credit support agreement; or (b) any other event of default as defined in the related credit support agreement to the extent specifically identified pursuant to Section 2.2 of the indenture. (Section 6.1). The indenture requires 20 us to deliver to the Trustee annually a written statement as to the presence or absence of certain defaults under the terms thereof. (Section 4.4). No event of default with respect to a particular series of support obligations under the indenture necessarily constitutes an event of default with respect to any other series of support obligations issued thereunder or other series of support obligations not entitled to the benefits of the indenture. The indenture provides that during the continuance of an event of default with respect to any series of support obligations issued pursuant to the indenture, either the Trustee or the holders of 25% in aggregate principal amount of the outstanding support obligations of such series and the interests of such series (voting together as a single class) may declare the principal of all such support obligations to be due and payable immediately, but under certain conditions such declaration may be annulled by the holders of a majority in principal amount of such support obligations then outstanding. The indenture provides that past defaults with respect to a particular series of support obligations issued under the indenture (except, unless theretofore cured, a default in payment of principal of, or interest on any of the support obligations of such series) may be waived on behalf of the holders of all support obligations of such series by the holders of a majority in principal amount of such support obligations then outstanding. (Sections 6.1 and 6.7). Subject to the provisions of the indenture relating to the duties of the Trustee in case an event of default with respect to any series of support obligations issued pursuant to the indenture shall occur and be continuing, the Trustee shall be

under no obligation to exercise any of its rights or powers under the indenture at the request, order or direction of any holders of support obligations of any series issued thereunder unless such holders shall have offered to the Trustee reasonable indemnity. (Section 6.4). Subject to such indemnification provision, the indenture provides that the holders of a majority in principal amount of the support obligations of any series issued pursuant to the indenture and the interests of such series (voting together as a single class) thereunder at the time outstanding shall have the right to direct the time, method and place of conducting any proceeding for any remedy available to the Trustee, or exercising any trust or power conferred on the Trustee with respect to the support obligations of such series, provided that the Trustee may decline to follow any such direction if it has not been offered reasonable indemnity therefor or if it determines that the proceedings so directed would be illegal or involve it in any personal liability. (Section 6.7). Concerning the Trustee JPMorgan Chase Bank (formerly known as The Chase Manhattan Bank), as successor to Mercantile-Safe Deposit and Trust Company, acts as Trustee under an Indenture with us dated as of June 3, 1994, as supplemented by a First Supplemental Indenture with us dated as of February 1, 1997 and a Second Supplemental Indenture with us dated as of July 2, 2001. JPMorgan Chase Bank also acts as Trustee under several other indentures with us, pursuant to which a number of series of senior, unsecured notes of ours are presently outstanding. 21 GECC, GE Company and other affiliates of GE Company maintain various commercial and investment banking relationships with JPMorgan Chase Bank and its affiliates in their ordinary course of business. LEGAL OPINIONS Unless otherwise specified in the prospectus supplement accompanying this prospectus, Alan M. Green, Associate General Counsel--Treasury Operations and Assistant Secretary of GECC will provide an opinion for us regarding the validity of the securities and Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 will provide an opinion for the underwriters, agents or dealers. Mr. Green beneficially owns or has rights to acquire an aggregate of less than 0.01% of GE Company's common stock. EXPERTS The audited financial statements incorporated in this prospectus by reference to GECC's Annual Report on Form 10-K for the year ended December 31, 2001 have been incorporated by reference herein in reliance upon the report of KPMG LLP, independent certified public accountants, and upon the authority of said firm as experts in accounting and auditing. 22

===== You should rely only on the information contained in this document or that we have referred you to. We have not authorized anyone else to provide you with information that is different. We U.S. \$500,000,000 are not making an offer of these securities in any state where the offer is not permitted. The information in this document is current only as of GENERAL ELECTRIC the date of this document, regardless of the time of CAPITAL CORPORATION delivery of this document or any sale of the securities. GUARANTEE, INCLUDING INTERESTS THEREIN -----

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