Part I  Reporting Issuer

1. Issuer's name
Cohen & Steers MLP & Energy Opportunity Fund, Inc. - Class A

2. Issuer's employer identification number (EIN)
46-4104641

3. Name of contact for additional information
Cohen & Steers, Inc.

4. Telephone No. of contact
(800) 330-7348

5. Email address of contact

6. Number and street (or P.O. box if mail is not delivered to street address) of contact
280 Park Avenue - 10th Floor

7. City, town, or post office, state, and Zip code of contact
New York, NY 10017

8. Date of action
December 31, 2014

9. Classification and description
Common Stock - Regulated Investment Company

10. CUSIP number
19249F107

11. Serial number(s)
N/A

12. Ticker symbol
MLOAX

13. Account number(s)
N/A

Part II  Organizational Action

Attach additional statements if needed. See back of form for additional questions.

14. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action. 

The Issuer paid a quarterly distribution to common shareholders in 2014. A portion of each distribution constitutes a non-taxable return of capital.

15. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

The portion of each distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer. The non-taxable return of capital is as follows:

<table>
<thead>
<tr>
<th>Distribution Payable On</th>
<th>Basis in Common Stock</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 31, 2014</td>
<td>$0.03589250</td>
</tr>
<tr>
<td>June 30, 2014</td>
<td>$0.03576603</td>
</tr>
<tr>
<td>September 30, 2014</td>
<td>$0.03500037</td>
</tr>
<tr>
<td>December 11, 2014</td>
<td>$0.03892490</td>
</tr>
</tbody>
</table>

16. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

The Issuer's current and accumulated earnings were compared to distributions paid during the year ended November 30, 2014. The non-taxable return of capital represents the amount of distributions paid during the taxable year ended November 30, 2014 in excess of the Issuer's current and accumulated earnings and profits under Internal Revenue Code Section 316.
17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Internal Revenue Code Sections 301, 316, 852

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year.

See Part II, Item 15 of this form for the per share amounts and dates of distributions impacted by this organizational action. This organizational action is reportable with respect to calendar year 2014.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ [Signature]
Date ▶ 2/15/2015

Print your name ▶ Neil Bloom
Title ▶ Assistant Treasurer

Paid Preparer
Use Only
Print/Type preparer's name Preparer's signature Date Check ☐ if self-employed PTIN

Firm's name ▶
Firm's address ▶

Firm's EIN ▶
Phone no. ▶