Cohen & Steers MLP & Energy Opportunity Fund, Inc. - Class R

3 Name of contact for additional information
Cohen & Steers, Inc.
6 Number and street (or P.O. box if mail is not delivered to street address) of contact
280 Park Avenue - 10th Floor

8 Date of action
December 31, 2014

10 CUSIP number
19249F503

12 Ticker symbol
MLORX

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:

Distribution Payable On: Basis in Common Stock
December 11, 2014 $0.03892490

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 311.
Part II  Organizational Action (continued)

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 ▶ 02/15/2015

Print your name ▶ Neil Bloom

Title ▶ Assistant Treasurer