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FOR IMMEDIATE RELEASE

**Cohen & Steers MLP Income and Energy Opportunity Fund, Inc. (MIE)
Declares December 2015 Quarterly Distribution**

NEW YORK, NY, December 8, 2015—The Board of Directors of the Cohen & Steers MLP Income and Energy Opportunity Fund, Inc. (NYSE: MIE) (the “Fund”) declared its December 2015 distribution as summarized in the chart below:

Amount of Distribution	Ex-Dividend Date	Record Date	Payable Date
\$0.3300	December 17, 2015	December 21, 2015	December 31, 2015

In March 2015, the Fund implemented a managed distribution policy in accordance with exemptive relief issued by the Securities and Exchange Commission. The managed distribution policy seeks to deliver the Fund’s long-term total return potential through regular quarterly distributions declared at a fixed rate per common share.

Update on Distribution Policy.

On December 1, 2015, the Fund changed its tax status from a regulated investment company to a taxable C corporation under the Internal Revenue Code. As a C corporation, the Fund will no longer pass through net capital gains to shareholders, and effective January 1, 2016, the Board of Directors of the Fund has approved the discontinuation of the managed distribution policy. After the discontinuation of the managed distribution policy, the Fund expects to continue to pay regular quarterly distributions at a level rate that may be adjusted from time to time.

The Fund’s quarterly distributions may include long-term capital gains, short-term capital gains, net investment income and/or return of capital for federal income tax purposes. Return of capital includes distributions paid by the Fund in excess of its net investment income and net realized capital gains and such excess is distributed from the Fund’s assets. A return of capital is not taxable; rather, it reduces a shareholder’s tax basis in his or her shares of the Fund. In addition, distributions from the Fund’s investments in MLPs are attributed to various sources, including net investment income and return of capital. The amount of quarterly distributions may vary depending on a number of factors, including changes in portfolio and market conditions.

At the time of each quarterly distribution, information will be posted to cohenandsteers.com and mailed to shareholders in a concurrent notice. However, this information may change at the end of the year because the final tax characteristics of the Fund's distributions cannot be determined with certainty until after the end of the Fund's fiscal year end of November 30, 2016. Final tax characteristics of all of the Fund's distributions will be provided on Form 1099-DIV, which is mailed after the close of the calendar year.

The following table sets forth the estimated amounts of the current distribution and the cumulative distributions paid this fiscal year to date from the sources indicated. All amounts are expressed per common share.

DISTRIBUTION ESTIMATES			FISCAL YEAR-TO-DATE (YTD) December 31, 2015*	
	December 2015			
Source	Per Share Amount	% of Current Distribution	Per Share Amount	% of Fiscal Year 2015 Distributions
Net Investment Income	\$0.0325	9.85%	\$0.0325	9.85%
Net Realized Short-Term Capital Gains	\$0.0000	0.00%	\$0.0000	0.00%
Net Realized Long-Term Capital Gains	\$0.0000	0.00%	\$0.0000	0.00%
Return of Capital (or other Capital Source)	\$0.2975	90.15%	\$0.2975	90.15%
Total Current Distribution	\$0.3300	100.00%	\$0.3300	100.00%

You should not draw any conclusions about the Fund's investment performance from the amount of this distribution or from the terms of the Fund's managed distribution policy. The Fund estimates that it has distributed more than its income and capital gains; therefore, a portion of your distribution may be a return of capital. A return of capital may occur, for example, when some or all of the money that you invested in the Fund is paid back to you. A return of capital distribution does not necessarily reflect the Fund's investment performance and should not be confused with 'yield' or 'income.' The amounts and sources of distributions reported in this Notice are only estimates, are likely to change over time, and are not being provided for tax reporting purposes. The actual amounts and sources of the amounts for accounting and tax reporting purposes will depend upon the Fund's investment experience during the remainder of its fiscal year and may be subject to changes based on tax regulations. The amounts and sources of distributions fiscal year-to-date may be subject to additional adjustments.

***THE FUND WILL SEND YOU A FORM 1099-DIV FOR THE CALENDAR YEAR THAT WILL TELL YOU HOW TO REPORT DISTRIBUTIONS PAID IN 2015 FOR FEDERAL INCOME TAX PURPOSES.**

The Fund's Year-to-date Cumulative Total Return for fiscal year 2015 (December 1, 2014 through November 30, 2015) is set forth below. Shareholders should take note of the relationship between the Fiscal Year-to-date Cumulative Total Return with the Fund's Cumulative Distribution Rate for fiscal year 2016. Moreover, the Fund's Average Annual Total Return for the since-inception period beginning on the Fund's March 26, 2013 inception and ending November 30, 2015 is set forth below. Shareholders should also note the relationship between the Average Annual Total Return with the Fund's Current Annualized Distribution Rate for fiscal year 2016. In addition, the performance and distribution rate information disclosed in the table below is based on the Fund's net asset value per share (NAV). The Fund's NAV is

calculated as the total market value of all the securities and other assets held by the Fund minus the total liabilities, divided by the total number of shares outstanding. While NAV performance may be indicative of the Fund's investment performance, it does not measure the value of a shareholder's individual investment in the Fund. The value of a shareholder's investment in the Fund is determined by the Fund's market price, which is based on the supply and demand for the Fund's shares in the open market.

Fund Performance and Distribution Rate Information:

Fiscal Year-to-date December 1, 2014 to November 30, 2015	
Fiscal Year-to-date Cumulative Total Return ¹	-37.39%
Cumulative Distribution Rate ²	2.54%
Since-inception period ending November 30, 2015	
Average Annual Total Return ³	-7.41%
Current Annualized Distribution Rate ⁴	10.15%

1. Fiscal Year-to-date Cumulative Total Return is the percentage change in the Fund's NAV over the fiscal year-to-date time period including distributions paid and assuming reinvestment of those distributions.
2. Cumulative Distribution Rate for the Fund's current fiscal period (December 1, 2015 through December 31, 2015) measured on the dollar value of distributions in the fiscal year-to-date period as a percentage of the Fund's NAV as of November 30, 2015.
3. Average Annual Total Return represents the compound average of the Annual NAV Total Returns of the Fund for the since-inception period beginning on the Fund's March 26, 2013 inception and ending November 30, 2015. Annual NAV Total Return is the percentage change in the Fund's NAV over a year including distributions paid and assuming reinvestment of those distributions.
4. The Current Annualized Distribution Rate is the current fiscal period's distribution rate annualized as a percentage of the Fund's NAV as of November 30, 2015.

Shareholders should not use the information provided in preparing their tax returns. Shareholders will receive a Form 1099-DIV for the calendar year indicating how to report Fund distributions for federal income tax purposes.

More information is available at cohenandsteers.com.

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About Cohen & Steers. Cohen & Steers is a global investment manager specializing in liquid real assets, including real estate securities, listed infrastructure, commodities and natural resource equities, as well as preferred securities and other income solutions. Founded in 1986, the firm is headquartered in New York City, with offices in London, Hong Kong, Tokyo and Seattle.