

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name Cohen & Steers MLP & Energy Opportunity Fund, Inc.- Class R		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, 2018		9 Classification and description Common Stock- Regulated Investment Company	
10 CUSIP number 19249F503	11 Serial number(s) N/A	12 Ticker symbol MLORX	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 2018. 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:

	Per Share Reduction
Distribution Payable On:	Basis in Common Stock
March 29, 2018	\$0.07500000
June 29, 2018	\$0.06000000
September 28, 2018	\$0.06900000
December 06, 2018	\$0.06800000

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 and profits were compared to distributions paid during the year ended December 31, 2018. The non-taxable return of capital represents the amount of distributions paid in excess of the Issuer's current and accumulated earnings and profits under the Internal Revenue Code Section 316.

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 Section 301, 316, 852

Blank lines for listing Internal Revenue Code sections.

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

Blank lines for providing other information necessary to implement the adjustment.

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 2018.

Blank lines for providing other information necessary to implement the adjustment.

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.

Sign Here Signature ▶  Date ▶ 4/17/19

Print your name ▶ Neil Bloom Title ▶ Assistant Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.