

## **Notification of Sources of Distribution Under Section 19(a)**

Each Cohen & Steers open-end fund listed below paid monthly or quarterly distributions on March 31, 2021 to shareholders of record on March 30, 2021. The following table sets forth the estimated amounts of the sources from the distributions.

Fund	Class/Cusip	Distribution Amount	Estimated Net Investment Income	Estimated Return of Capital	Estimated Long-Term Capital Gain	Estimated Short-Term Capital Gain
Cohen & Steers Realty Shares	A 192476208	\$0.230	\$0.107	\$0.123	-	-
	C 192476307	\$0.141	\$0.018	\$0.123	-	-
	I 192476505	\$0.273	\$0.150	\$0.123	-	-
	L 192476109	\$0.272	\$0.149	\$0.123	-	-
	R 192476604	\$0.215	\$0.092	\$0.123	-	-
	Z 192476703	\$0.278	\$0.155	\$0.123	-	-
Cohen & Steers Real Estate Securities Fund	A 191912104	\$0.068	\$0.035	\$0.033	-	-
	C 191912302	\$0.045	\$0.012	\$0.033	-	-
	I 191912401	\$0.078	\$0.045	\$0.033	-	-
	R 191912500	\$0.061	\$0.028	\$0.033	-	-
	Z 191912609	\$0.081	\$0.048	\$0.033	-	-
	F 191912708	\$0.081	\$0.048	\$0.033	-	-
Cohen & Steers Institutional Realty Shares	- 19247U106	\$0.196	\$0.115	\$0.081	-	-
Cohen & Steers Alternative Income Fund	A 19248L105	\$0.0481	\$0.0320	\$0.0161	-	-
	C 19248L204	\$0.0419	\$0.0258	\$0.0161	-	-
	I 19248L303	\$0.0515	\$0.0354	\$0.0161	-	-
	R 19248L402	\$0.0467	\$0.0306	\$0.0161	-	-
	Z 19248L501	\$0.0515	\$0.0354	\$0.0161	-	-
Cohen & Steers Preferred Securities and Income Fund	A 19248X109	\$0.0540	\$0.0446	\$0.0094	-	-
	C 19248X208	\$0.0462	\$0.0368	\$0.0094	-	-
	I 19248X307	\$0.0575	\$0.0481	\$0.0094	-	-
	R 19248X406	\$0.0521	\$0.0427	\$0.0094	-	-
	Z 19248X505	\$0.0582	\$0.0488	\$0.0094	-	-
	F 19248X604	\$0.0582	\$0.0488	\$0.0094	-	-

Cohen & Steers Low Duration Preferred and Income Fund	A 19249L104	\$0.032	\$0.022	\$0.010	-	-
	C 19249L203	\$0.026	\$0.016	\$0.010	-	-
	I 19249L302	\$0.035	\$0.025	\$0.010	-	-
	R 19249L401	\$0.030	\$0.020	\$0.010	-	-
	Z 19249L500	\$0.035	\$0.025	\$0.010	-	-
	F 19249L609	\$0.035	\$0.025	\$0.010	-	-
Cohen & Steers MLP & Energy Opportunity Fund	A 19249F107	\$0.062	\$0.005	\$0.057	-	-
	C 19249F206	\$0.052	-	\$0.052	-	-
	I 19249F305	\$0.066	\$0.009	\$0.057	-	-
	R 19249F503	\$0.059	\$0.002	\$0.057	-	-
	Z 19249F404	\$0.066	\$0.009	\$0.057	-	-

The source of all distributions paid by the Funds, including net investment income is subject to change. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with "yield" or "income". Distributions from a Fund's investment in real estate investment trusts (REITS) and/or master limited partnership (MLPs) are attributed to various sources including net investment income, capital gains, and/or return of capital based on the prior year breakdown on the distributions from the REIT and/or MLP securities held by the Funds. The Funds generally will receive from these companies a final determination as to the source of distributions early next year.

Income as determined under federal income tax regulations differs from GAAP. As a result, distributions are subject to recharacterization for federal income tax purposes. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the calendar year.

**This notice provides estimates of the Fund's distribution sources at the time of payment and should not be relied upon or used for tax planning or tax reporting purposes.**