



**Cohen & Steers MLP & Energy Opportunity Fund, Inc.-Class A (Cusip # 19249F107)**

The Fund paid a distribution in the amount of \$0.087 per share on June 28, 2019 to shareholders of record on June 27, 2019. Under accounting principles generally accepted in the United States of America (GAAP), it is estimated that \$0.014 per share of the distribution is net investment income and \$0.073 per share is a return of capital. A return of capital occurs when a portion of the money that you invested is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. This is because the Fund primarily invests in Master Limited Partnerships (MLPs) and similar companies. Distributions from MLPs are attributed to various sources including net investment income and return of capital. The estimate shown above is based on the prior year breakdown on the distributions from the MLP securities held by the Fund. The Fund generally will receive from these companies a final determination as to the source of distributions 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.**



**Cohen & Steers MLP & Energy Opportunity Fund, Inc.-Class C (Cusip # 19249F206)**

The Fund paid a distribution in the amount of \$0.073 per share on June 28, 2019 to shareholders of record on June 27, 2019. Under accounting principles generally accepted in the United States of America (GAAP), it is estimated all of the distribution is a return of capital. A return of capital occurs when a portion of the money that you invested is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. This is because the Fund primarily invests in Master Limited Partnerships (MLPs) and similar companies. Distributions from MLPs are attributed to various sources including net investment income and return of capital. The estimate shown above is based on the prior year breakdown on the distributions from the MLP securities held by the Fund. The Fund generally will receive from these companies a final determination as to the source of distributions 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.

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**Cohen & Steers MLP & Energy Opportunity Fund, Inc.-Class I (Cusip # 19249F305)**

The Fund paid a distribution in the amount of \$0.093 per share on June 28, 2019 to shareholders of record on June 27, 2019. Under accounting principles generally accepted in the United States of America (GAAP), it is estimated that \$0.020 per share of the distribution is net investment income, and \$0.073 per share is a return of capital. A return of capital occurs when a portion of the money that you invested is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. This is because the Fund primarily invests in Master Limited Partnerships (MLPs) and similar companies. Distributions from MLPs are attributed to various sources including net investment income and return of capital. The estimate shown above is based on the prior year breakdown on the distributions from the MLP securities held by the Fund. The Fund generally will receive from these companies a final determination as to the source of distributions 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.**



**Cohen & Steers MLP & Energy Opportunity Fund, Inc.-Class R (Cusip # 19249F503)**

The Fund paid a distribution in the amount of \$0.079 per share on June 28, 2019 to shareholders of record on June 27, 2019. Under accounting principles generally accepted in the United States of America (GAAP), it is estimated that \$0.006 per share of the distribution is net investment income and \$0.073 per share is a return of capital. A return of capital occurs when a portion of the money that you invested is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. This is because the Fund primarily invests in Master Limited Partnerships (MLPs) and similar companies. Distributions from MLPs are attributed to various sources including net investment income and return of capital. The estimate shown above is based on the prior year breakdown on the distributions from the MLP securities held by the Fund. The Fund generally will receive from these companies a final determination as to the source of distributions 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.**



**Cohen & Steers MLP & Energy Opportunity Fund, Inc.-Class Z (Cusip # 19249F404)**

The Fund paid a distribution in the amount of \$0.093 per share on June 28, 2019 to shareholders of record on June 27, 2019. Under accounting principles generally accepted in the United States of America (GAAP), it is estimated that \$0.020 per share of the distribution is net investment income, and \$0.073 per share is a return of capital. A return of capital occurs when a portion of the money that you invested is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. This is because the Fund primarily invests in Master Limited Partnerships (MLPs) and similar companies. Distributions from MLPs are attributed to various sources including net investment income and return of capital. The estimate shown above is based on the prior year breakdown on the distributions from the MLP securities held by the Fund. The Fund generally will receive from these companies a final determination as to the source of distributions 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.**