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Cohen & Steers Closed-End Opportunity Fund, Inc.  
Form NSAR-B  
March 01, 2010

PAGE 1  
000 B000000 12/31/2009  
000 C000000 0001375340  
000 D000000 N  
000 E000000 NF  
000 F000000 Y  
000 G000000 N  
000 H000000 N  
000 I000000 6.1  
000 J000000 A  
001 A000000 COHEN & STEERS CLOSED-END OPPORTUNITY FUND  
001 B000000 811-21948  
001 C000000 2128323232  
002 A000000 280 PARK AVENUE  
002 B000000 NEW YORK  
002 C000000 NY  
002 D010000 10017  
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008 C000001 801-27721  
008 D010001 NEW YORK  
008 D020001 NY  
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010 C010001 NEW YORK  
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010 A000002 STATE STREET CORPORATION  
010 B000002 85-05003  
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010 C020002 MA  
010 C030002 02111  
012 A000001 Bank of New York Mellon  
012 B000001 85-05006  
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013 A000001 PRICEWATERHOUSECOOPERS LLP  
013 B010001 NEW YORK  
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014 A000001 COHEN & STEERS SECURITIES, LLC  
014 B000001 8-00  
015 A000001 STATE STREET BANK AND TRUST COMPANY  
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015 B000001 C  
015 C010001 BOSTON  
015 C020001 MA  
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015 A000002 STATE STREET AND TRUST COMPANY LONDON

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020 A000001 JEFFERIES & COMPANY, INC.  
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020 A000002 MORGAN STANLEY  
020 B000002 13-2655998  
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020 A000006 GOLDMAN SACHS & CO.  
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020 A000007 NATIONAL FINANCIAL SERVICES LLC  
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080 A000000 St. Paul Fire & Marine Insurance Company  
080 C000000 7000  
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087 A010000 COMMON STOCK  
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SIGNATURE LESTER LAY  
TITLE VICE PRESIDENT