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Cohen & Steers Closed-End Opportunity Fund, Inc.  
Form NSAR-B  
March 01, 2011

PAGE 1  
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000 E000000 NF  
000 F000000 Y  
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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  
003 000000 N  
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008 D010001 NEW YORK  
008 D020001 NY  
008 D030001 10017  
010 A000001 COHEN & STEERS CAPITAL MANAGEMENT, INC.  
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010 A000002 STATE STREET CORPORATION  
010 B000002 85-05003  
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012 B000001 85-05006  
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012 C020001 NJ  
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013 A000001 PRICEWATERHOUSECOOPERS LLP  
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014 A000001 COHEN & STEERS SECURITIES, LLC  
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015 A000001 STATE STREET BANK AND TRUST COMPANY  
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015 A000002 STATE STREET AND TRUST COMPANY LONDON

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020 A000001 MERRILL LYNCH  
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020 B000002 43-0538770  
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020 A000003 JEFFERIES & COMPANY, INC.  
020 B000003 95-2622900  
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020 A000004 J.P. MORGAN SECURITIES, INC.  
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020 A000006 MORGAN STANLEY  
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SIGNATURE LESTER LAY  
TITLE VICE PRESIDENT