

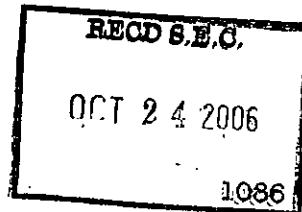
ALBERT LIBERTI  
Managing Director  
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**NYSE Group**

CERTINUS



1-33087

October 24, 2006

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

PROCESSED  
OCT 26 2006  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, COHEN & STEERS CLOSED-END OPPORTUNITY FUND, INC., Common Stock, \$0.001 Par Value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on October 24, 2006. Tentative listing date - Not yet determined.

Sincerely,

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