

UNITED STATES OF AMERICA  
BEFORE THE  
SECURITIES AND EXCHANGE COMMISSION

INVESTMENT COMPANY ACT OF 1940  
Release No.34734 / October 26, 2022

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In the Matter of :  
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COHEN & STEERS MLP INCOME & ENERGY :  
 OPPORTUNITY FUND, INC. :  
280 Park Avenue, 10th Floor :  
New York, New York 10017 :  
 :  
(811-22780) :  
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ORDER UNDER SECTION 8(f) OF THE INVESTMENT COMPANY ACT OF 1940  
DECLARING THAT APPLICANT HAS CEASED TO BE AN INVESTMENT COMPANY

Above named applicant filed an application on July 14, 2022, and an amendment on September 15, 2022, requesting an order under section 8(f) of the Act declaring that it has ceased to be an investment company.

On September 30, 2022, a notice of filing of the application was issued (Investment Company Act Release No. 34721). The notice gave interested persons an opportunity to request a hearing and stated that an order disposing of the application would be issued unless a hearing was ordered. No request for a hearing has been filed, and the Commission has not ordered a hearing.

The matter has been considered and it is found, on the basis of the information set forth in the application, as amended, that applicant has ceased to be an investment company. Accordingly,

IT IS ORDERED, under section 8(f) of the Act, that applicant's registration under the Act shall forthwith cease to be in effect.

For the Commission, by the Division of Investment Management, under delegated authority.

J. Matthew DeLesDernier,  
Deputy Secretary.

