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Cohen & Steers Closed-End Opportunity Fund, Inc.  
Form NSAR-B  
March 02, 2009

PAGE 1  
000 B000000 12/31/2008  
000 C000000 0001375340  
000 D000000 N  
000 E000000 NF  
000 F000000 Y  
000 G000000 N  
000 H000000 N  
000 I000000 6.1  
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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 A000001 COHEN & STEERS CAPITAL MANAGEMENT, INC.  
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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 C010001 NEW YORK  
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010 A000002 STATE STREET CORPORATION  
010 B000002 85-05003  
010 C010002 BOSTON  
010 C020002 MA  
010 C030002 02111  
012 A000001 Bank of New York Mellon  
012 B000001 85-05006  
012 C010001 Jersey City  
012 C020001 NJ  
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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  
PAGE 2  
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 CITIGROUP GLOBAL  
020 B000002 11-2418191  
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020 A000003 MORGAN STANLEY & CO., INC.  
020 B000003 13-2655998  
020 C000003 32  
020 A000004 WARBURG DILLON READ  
020 B000004 13-3873456  
020 C000004 15  
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020 B000005 13-5659485  
020 C000005 10  
020 A000006 MERRILL LYNCH  
020 B000006 13-5674085  
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020 A000007 GOLDMAN SACHS  
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020 A000008 J.P. MORGAN SECURITIES, INC.  
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020 A000009 WACHOVIA SECURITIES, INC.  
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022 A000002 MERRILL LYNCH PIERCE FENNER SMITH INC  
022 B000002 13-5674085  
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087	A030000	FOF
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SIGNATURE    LESTER LAY  
TITLE         VICE PRESIDENT