

Cohen & Steers Closed-End Opportunity Fund, Inc.
Form N-Q
May 28, 2010

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM N-Q

**QUARTERLY SCHEDULE OF PORTFOLIO HOLDINGS OF REGISTERED
MANAGEMENT INVESTMENT COMPANY**

Investment Company Act file number 811-21948

Cohen & Steers Closed-End Opportunity Fund, Inc.
(Exact name of registrant as specified in charter)

280 Park Avenue

New York, NY
(Address of principal executive offices)

10017
(Zip code)

Francis C. Poli

280 Park Avenue

New York, NY 10017
(Name and address of agent for service)

Registrant's telephone number, including area code: (212) 832-3232

Date of fiscal year end: December 31

Date of reporting period: March 31, 2010

Item 1. Schedule of Investments

COHEN & STEERS CLOSED-END OPPORTUNITY FUND, INC.

SCHEDULE OF INVESTMENTS

March 31, 2010 (Unaudited)

	Number of Shares	Value
CLOSED-END FUNDS 98.4%		
COMMODITIES 1.0%		
Central Fund of Canada Ltd.	260,980	\$ 3,653,720
CONVERTIBLE 9.0%		
Calamos Convertible and High Income Fund	307,551	3,776,726
Calamos Convertible Opportunities & Income Fund	104,200	1,323,340
Nicholas-Applegate Convertible & Income Fund	1,576,600	15,529,510
Nicholas-Applegate Convertible & Income Fund II	1,416,504	13,116,827
		33,746,403
COVERED CALL 14.1%		
Dow 30 Enhanced Premium and Income Fund	280,300	2,979,589
Eaton Vance Enhanced Equity Income Fund II	117,458	1,599,778
Eaton Vance Tax-Managed Buy-Write Opportunities Fund	559,156	8,068,621
Eaton Vance Tax-Managed Diversified Equity Income Fund	683,217	9,086,786
Eaton Vance Tax-Managed Global Buy-Write Opportunities Fund	699,665	9,368,515
Eaton Vance Tax-Managed Global Diversified Equity Income Fund	759,062	9,161,878
NFJ Dividend Interest & Premium Strategy Fund	598,700	9,471,434
Nuveen Equity Premium Advantage Fund	225,602	3,063,675
		52,800,276
EMERGING MARKETS DEBT 3.4%		
AllianceBernstein World Dollar Government Fund II	326,500	4,646,095
Morgan Stanley Emerging Markets Domestic Debt Fund	232,000	3,459,120
Templeton Emerging Markets Income Fund	106,600	1,562,756
Western Asset Emerging Markets Debt Fund	78,000	1,415,700
Western Asset Emerging Markets Income Fund II	134,400	1,697,472
		12,781,143

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	Number of Shares	Value
ENERGY/ RESOURCES 2.5%		
BlackRock Global Energy and Resources Trust	67,800	\$ 1,692,288
BlackRock Real Asset Equity Trust	433,900	5,566,937
Gabelli Global Gold Natural Resources & Income Trust	128,098	2,258,368
		9,517,593
EQUITY TAX-ADVANTAGED 8.7%		
Eaton Vance Tax-Advantaged Dividend Income Fund	539,000	8,721,020
Eaton Vance Tax-Advantaged Global Dividend Income Fund	640,300	8,893,767
Eaton Vance Tax-Advantaged Global Dividend Opportunities Fund	393,600	8,025,504
Gabelli Dividend & Income Trust	415,108	5,716,037
John Hancock Tax-Advantaged Dividend Income Fund	96,090	1,342,377
		32,698,705
GLOBAL EQUITY 1.2%		
Clough Global Equity Fund	311,800	4,468,094
GLOBAL EQUITY DIVIDEND 2.7%		
Alpine Total Dynamic Dividend Fund	790,100	7,150,405
Evergreen Global Dividend Opportunity Fund	218,013	2,262,975
ING Global Equity Dividend and Premium Opportunity Fund	61,700	802,100
		10,215,480
GLOBAL HYBRID (GROWTH & INCOME) 3.9%		
Clough Global Opportunities Fund	873,300	11,379,099
Nuveen Diversified Dividend and Income Fund	294,451	3,156,515
		14,535,614
GLOBAL INCOME 5.7%		
AllianceBernstein Income Fund	1,121,300	9,127,382
Putnam Premier Income Trust	1,119,900	7,290,549
Templeton Global Income Fund	303,465	3,046,789
Western Asset Global High Income Fund	168,100	1,946,598
		21,411,318
HEALTH/BIOTECH 0.9%		
BlackRock Health Sciences Trust	121,900	3,223,036

	Number of Shares	Value
HIGH YIELD 12.7%		