



Cohen & Steers Real Estate Opportunities and Income Fund Inc. (Cusip # 19249Q103)

The Fund paid a distribution in the amount of \$0.1100 per share on March 31, 2026 to shareholders of record on March 10, 2026. Under accounting principles generally accepted in the United States of America (GAAP), it is estimated that 0.091 per share of the distribution is net investment income and 0.019 per share is a return of capital. A return of capital occurs when a portion of the money that you invested is paid back to you and should not be confused with “yield” or “income”.

The Fund’s distributions reflect net investment income, and may also include net realized capital gains and/or return of capital. Return of capital includes distributions paid by a fund in excess of its net investment income, and such excess is distributed from the fund’s assets.

Income as determined under federal income tax regulations differs from GAAP. As a result, distributions are subject to recharacterization for federal income tax purposes. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the calendar year.

**This notice provides estimates of the fund's distribution sources at the time of payment and should not be relied upon or used for tax planning or tax reporting purposes.**