



**Part II Organizational Action** (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ See Statement 1

Horizontal lines for listing applicable Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ See Statement 1

Horizontal lines for providing information regarding resulting loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Statement 1

Horizontal lines for providing other information necessary for the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Signature ▶ Susan Curry  
Print your name ▶ Susan C. Curry

Date ▶ 1/12/2012  
Title ▶ Assistant Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

**Information Furnished Pursuant to Internal Revenue Code Section 6045B**  
**Relating to Actions Affecting the Basis of Specified Securities**

**ClearBridge Energy MLP Opportunity Fund Inc. (the "Fund")**  
**Employer Identification Number: 45-1474578**  
**NYSE Ticker Symbol: EMO**  
**Security Classification: Common Stock**  
**CUSIP: 18469P100**

The Fund has determined that all of the distributions listed below that were paid during the Fund's taxable period ended November 30, 2011 are classified as non-dividend distributions:

<u>Month</u>	<u>Ex-Date</u>	<u>Record Date</u>	<u>Payable Date</u>	<u>Distribution Per Share</u>
August	7/27/2011	7/29/2011	08/08/2011	\$0.3300
November	11/16/2011	11/18/2011	11/25/2011	\$0.3300

A non-dividend distribution is a distribution that is not paid out of the earnings and profits of the Fund. This nontaxable distribution is also called a return of capital and is a return of your investment in the Fund. Shareholders who received these distributions should not include these amounts in taxable income for their respective taxable year, but instead pursuant to Internal Revenue Code Section 1016(a), should treat them as a reduction of the cost basis of the applicable shares upon which these distributions were paid. In order to compute the required adjustment to cost basis, a shareholder should multiply the per share amount of each of the respective distributions by the number of shares held at each of the respective ex-dates listed above and subtract that amount from the original purchase price or other adjusted cost basis of those shares.

If the shareholder has not sold or otherwise disposed of any shares during their current taxable year, the information computed by the shareholder regarding the appropriate reduction in cost basis should be maintained in the shareholder's records until such time as the shareholder sells or otherwise disposes of such shares. If the shareholder has sold or otherwise disposed of any shares during their current taxable year, the shareholder should increase the recognized gain or decrease the recognized loss on the shares sold by the required adjustment to cost basis computed with respect to such shares.

This information is being provided pursuant to Internal Revenue Code Section 6045B(e), as amended. The tax information contained herein is provided for informational purposes only and should not be construed as legal or tax advice. Legg Mason does not provide legal or tax advice to taxpayers. This material and any tax-related statements are not intended or written to be used, and cannot be used or relied upon, by any such taxpayer for the purpose of avoiding tax penalties. Please consult an attorney or tax professional for assistance as to how this information will impact your specific tax situation.

For more information, please contact the Fund at 1-888-777-0102 or visit the Fund's web site at [www.leggmason.com/cef](http://www.leggmason.com/cef).