

Paras Madho  
Manager  
Securities Operations

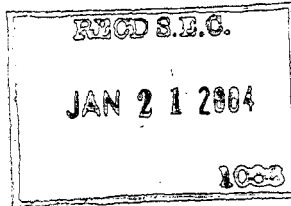
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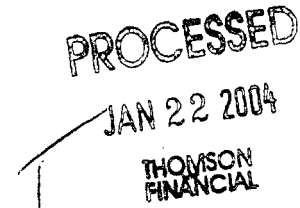


1-31957

January 21, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 - STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549



Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, Cohen & Steers REIT and Utility Income Fund, Inc., Common Share, \$.001 par value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form 8-A received on January 21, 2004. Tentative listing date - January 28, 2004.

Sincerely,