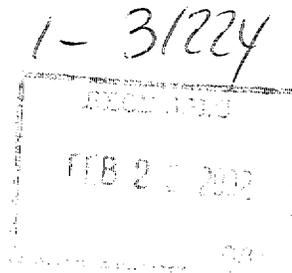


*Cert M/S*

**NYSE**



February 20, 2002

Ms. Krista M. Hughes  
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

**PROCESSED**  
**FEB 27 2002**  
**THOMSON FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1933, Cohen & Steers Quality Income Realty 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 February 20, 2002. Tentative listing date – February 26, 2002.

Sincerely,

*Paras Mehta*