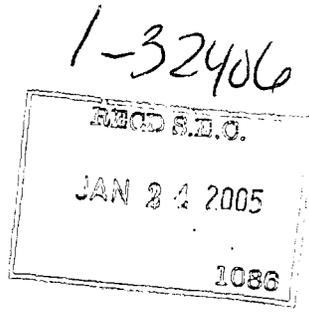


Antonio Aliberti  
Director  
Securities Operations Department

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20 Broad Street  
New York, NY 10005

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January 24, 2005

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 Exchange Act of 1933, Cohen & Steers Dividend Majors Fund, Inc., Common Stock, \$.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 24, 2005. Tentative listing date - January 27, 2005.

Sincerely,