

Director
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July 23, 2007

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Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

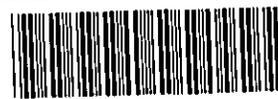
The New York Stock Exchange certifies approval for listing and registration under the Exchange Act of 1933, COHEN & STEERS GLOBAL INCOME BUILDER, INC., Common Stock, \$.001 Par Value. The NYSE requests simultaneous acceleration of registration of the Securities Exchange Act of 1934, together with the 1933 Act. Adequate distribution assured. Form E-A received on July 23, 2007. Tentative listing date – July 26, 2007.

Sincerely,

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END