

COHEN & STEERS REIT & PREFERRED INCOME FUND INC
Form CORRESP
October 13, 2004

[Letterhead of Simpson Thacher & Bartlett]

October 13, 2004

Re: Cohen & Steers REIT and Preferred Income Fund, Inc.,
(File Nos. 333-113018 and 811-21326)

VIA ELECTRONIC TRANSMITTAL

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington D.C. 20549
Attn: Filing Desk

Dear Sir/Madam:

Pursuant to Rule 497(h) under the Securities Act of 1933, as amended and on behalf of Cohen & Steers REIT and Preferred Income Fund, Inc. (the "Fund"), we transmit for filing with the Securities and Exchange Commission (the "Commission") the Fund's form of prospectus that discloses the information previously omitted from the prospectus filed with the Commission as part of the Fund's effective Registration Statement on Form N-2 (File Nos. 333-113018 and 811-21326) on October 6, 2004.

Please direct any comments to the undersigned at (212) 455-3205.

Sincerely,

/s/ Jon Gray

Jon Gray

Enclosures

cc: Keith O'Connell (Securities and Exchange Commission)
Sarah E. Cogan, Esq.
Lawrence B. Stoller, Esq.
Leonard Mackey, Esq.
Lee Miller, Esq.