FORM 4	
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(Print or Type Re

1	Check this box if no longer	
	subject to Section 16. Form	
	4 or Form 5 obligations	
	may continue. See	File
	Instruction 1(b).	1.110

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)											
1. Name and Address of R BANK OF AMERIC		C	2. Issuer Name and 7 COHEN & STEE UND INC [RNP	RS REIT &	~ .		D INC	5. Relationship of Reporting Person(s) to Issuer (Check all applicable) 			
(Last) BANK OF AMERICA TRYON ST		. Date of Earliest Tra 8/27/2009	nsaction (Mor	nth/Da	vy/Year)						
CHARLOTTE, NC 2	4.	. If Amendment, Date	e Original File	ed(Mon	th/Day/Year))	6. Individual or Joint/Group Filing(Check Applicable Line) Form filed by One Reporting Person _X_Form filed by More than One Reporting Person				
(City)	(State)	(Zip)	Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned								
1.Title of Security (Instr. 3)		2. Transaction Date (Month/Day/Year)	Execution Date, if any	(Instr. 8)		or Disposed of (D))	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	Ownership Form:	Beneficial
			(Month/Day/Year)	Code	v	Amount	(A) or (D)	Price		Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)
Common Stock		08/27/2009	08/27/2009	Р		500	А	\$ 9.10	500	I	By Subsidiary
Common Stock	Common Stock 08/27/2009		08/27/2009	S		400	D	\$ 9.07	100	Ι	By Subsidiary
Common Stock		08/27/2009	08/27/2009	S		100	D	\$ 9.0725	0	Ι	By Subsidiary

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474 (9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

	(e.g., puts, calls, warrants, options, convertible securities)																				
1. Title of	2.	3. Transaction	3A. Deemed	4. Transact	ion	5. Number	r of	6. Date Exer	cisable	7. Titl	e and Amount of	8. Price of	9. Number of	10.	11. Nature						
Derivative Se	curity Conversion	Date	Execution Date, if	Code		Derivative		Derivative		Derivative		Derivative		and Expirati	on Date	Under	lying Securities	Derivative	Derivative	Ownership	of Indirect
(Instr. 3)	or Exercise	(Month/Day/Year)	any	(Instr. 8)) Securities Acquired		uired (Month/Day/Year)		(Instr. 3 and 4)		Security	Securities	Form of	Beneficial							
	Price of		(Month/Day/Year)			(A) or Dis	posed of					(Instr. 5)	Beneficially	Derivative	Ownership						
	Derivative					(D)								Security:	(Instr. 4)						
	Security					(Instr. 3, 4	, and 5)						Following	Direct (D)							
								D (F ' '		A ()Y 1		- F	or Indirect							
								Date	Expiration	Title	Amount or Number		Transaction(s)	< /							
				Code	V	(A)	(D)	Exercisable	Date		of Shares		(Instr. 4)	(Instr. 4)							

Reporting Owners

	Relationships						
Reporting Owner Name / Address	Director	10% Owner	Officer	Other			
BANK OF AMERICA CORP /DE/ BANK OF AMERICA CORPORATE CENTER 100 N TRYON ST CHARLOTTE, NC 28255		Х					
MERRILL LYNCH, PIERCE, FENNER & SMITH INC. 4 WORLD FINANCIAL CENTER NORTH TOWER NEW YORK, NY 10080		Х					

Signatures

Bank of America Corporation, By:/s/Angelina L. Richardson, Vice President	09/02/2009
Signature of Reporting Person	Date
Merrill Lynch, Pierce, Fenner & Smith Incorporated, By:/s/Robert M. Shine, Attorney-In-Fact	09/02/2009
**Signature of Reporting Person	Date

Explanation of Responses:

* If the form is filed by more than one reporting person, see Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Remarks:

The transactions reported on this Form 4 were affected by Merrill Lynch, Pierce, Fenner & Smith Incorporated, an indirect, wholly owned subsidiary of Bank of America Corporation.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.