



Cohen & Steers Low Duration Preferred and Income Fund, Inc. Class A (Cusip # 19249L104)

The Fund paid a distribution in the amount of \$0.034 per share on January 31, 2019 to shareholders of record on January 30, 2019. It is estimated that \$0.026 per share of the distribution is net investment income and \$0.008 per share is a return of capital. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the fiscal year.



Cohen & Steers Low Duration Preferred and Income Fund, Inc. Class C (Cusip # 19249L203)

The Fund paid a distribution in the amount of \$0.028 per share on January 31, 2019 to shareholders of record on January 30, 2019. It is estimated that \$0.020 per share of the distribution is net investment income and \$0.008 per share is a return of capital. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the fiscal year.



Cohen & Steers Low Duration Preferred and Income Fund, Inc. Class I (Cusip # 19249L302)

The Fund paid a distribution in the amount of \$0.037 per share on January 31, 2019 to shareholders of record on January 30, 2019. It is estimated that \$0.029 per share of the distribution is net investment income and \$0.008 per share is a return of capital. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the fiscal year.



Cohen & Steers Low Duration Preferred and Income Fund, Inc. Class R (Cusip # 19249L401)

The Fund paid a distribution in the amount of \$0.032 per share on January 31, 2019 to shareholders of record on January 30, 2019. It is estimated that \$0.024 per share of the distribution is net investment income and \$0.008 per share is a return of capital. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the fiscal year.



Cohen & Steers Low Duration Preferred and Income Fund, Inc. Class Z (Cusip # 19249L500)

The Fund paid a distribution in the amount of \$0.037 per share on January 31, 2019 to shareholders of record on January 30, 2019. It is estimated that \$0.029 per share of the distribution is net investment income and \$0.008 per share is a return of capital. A return of capital occurs when some of the money that you invest is paid back to you and should not be confused with “yield” or “income”.

The source of all distributions paid by the Fund, including net investment income is subject to change. The final tax treatment of all Fund distributions will be provided on Form 1099-DIV, which is mailed after the close of the fiscal year.