

Edgar Filing: COHEN & STEERS INC - Form SC 13G/A

COHEN & STEERS INC  
Form SC 13G/A  
February 12, 2008

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.3) \*

Cohen & Steers, Inc.

-----  
(Name of Issuer)

Common Stock, par value \$0.01 per share

-----  
(Title of Class of Securities)

19247A 10 0

-----  
(CUSIP Number)

December 31, 2007

-----  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this Schedule is filed:

Rule 13d-1(b)

Rule 13d-1(c)

Rule 13d-1(d)

-----  
\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

Persons who respond to the collection of information contained in this form are

Edgar Filing: COHEN & STEERS INC - Form SC 13G/A

not required to respond unless the form displays a currently valid OMB control number.

SEC 1745 (3-06)

CUSIP No.19247A 10 0

---

1. Names of Reporting Persons  
I.r.s. Identification No. of Above Persons (Entities Only)

Martin Cohen

---

2. Check the Appropriate Box If a Member of a Group (See Instructions)  
(A)   
(B)

---

3. Sec Use Only

---

4. Citizenship or Place of Organization

U.S.A.

---

Number of	5. Sole Voting Power
Shares	10,390,563

---

Beneficially	6. Shared Voting Power
Owned by	1,340,701

---

Each	7. Sole Dispositive Power
Reporting	10,390,563

---

Person	8. Shared Dispositive Power
With	1,340,701

---

9. Aggregate Amount Beneficially Owned by Each Reporting Person  
11,731,264

---

10. Check Box If the Aggregate Amount in Row (9) Excludes Certain Shares  
(See Instructions)

---

11. Percent of Class Represented by Amount in Row (9)

Edgar Filing: COHEN & STEERS INC - Form SC 13G/A

29.48%\*

---

12. Type of Reporting Person (See Instructions)

IN

---

\* The calculation of the foregoing percentage is based on 39,799,767 shares of common stock outstanding as of November 7, 2007, based on the Cohen & Steers, Inc. Form 10-Q for the quarter ended September 30, 2007 dated November 8, 2007 filed with the United States Securities and Exchange Commission on November 8, 2007.

CUSIP No.19247A 10 0

Item 1(a). Name of Issuer:

Cohen & Steers, Inc.

---

Item 1(b). Address of Issuer's Principal Executive Offices:

280 Park Avenue  
New York, NY 10017

---

Item 2(a). Name of Person Filing:

Martin Cohen

---

Item 2(b). Address of Principal Business Office, or if None, Residence:

For the purpose of this filing, the address of Martin Cohen is:  
  
c/o Cohen & Steers, Inc.  
280 Park Avenue  
New York, NY 10017

---

Item 2(c). Citizenship:

United States of America

---

Item 2(d). Title of Class of Securities:

Common Stock, par value \$0.01 per share

---

Edgar Filing: COHEN & STEERS INC - Form SC 13G/A

Item 2(e). CUSIP Number:

19247A 10 0

---

Item 3. If This Statement is Filed Pursuant to Rule 13d-1(b), or 13d-2(b) or (c), Check Whether the Person Filing is a: N/A

- (a)  Broker or dealer registered under section 15 of the Act (15 U.S.C. 78o).
- (b)  Bank as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).
- (c)  Insurance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).
- (d)  Investment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).
- (e)  An investment adviser in accordance with ss.240.13d-1(b)(1)(ii)(E);
- (f)  An employee benefit plan or endowment fund in accordance with ss.240.13d-1(b)(1)(ii)(F);
- (g)  A parent holding company or control person in accordance with ss.240.13d-1(b)(1)(ii)(G);
- (h)  A savings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);
- (i)  A church plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company Act of 1940 (15 U.S.C. 80a-3);
- (j)  Group, in accordance with ss.240.13d-1(b)(1)(ii)(J)

CUSIP No.19247A 10 0

Item 4. Ownership.

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

11,731,264 shares of Common Stock, which includes 1,340,701 shares held by the Martin Cohen 1998 Family Trust, of which Mr. Cohens spouse is the sole trustee. Mr. Cohen disclaims beneficial ownership of the shares held by the trust.

---

(b) Percent of class:

See Item 11 of the cover page.

Edgar Filing: COHEN & STEERS INC - Form SC 13G/A

---

(c) Number of shares as to which such person has:

(i) Sole power to vote or to direct the vote\_\_\_\_\_ ,

See Item 5 of the cover page.

(ii) Shared power to vote or to direct the vote\_\_\_\_\_ ,

See Item 6 of the cover page.

(iii) Sole power to dispose or to direct the disposition of\_\_\_\_\_ ,

See Item 7 of the cover page.

(iv) Shared power to dispose or to direct the disposition of\_\_\_\_\_

See Item 8 of the cover page.

Item 5. Ownership of Five Percent or Less of a Class.

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities check the following [ ].

N/A

---

Item 6. Ownership of More Than Five Percent on Behalf of Another Person.

N/A

---

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on by the Parent Holding Company.

N/A

---

Item 8. Identification and Classification of Members of the Group.

N/A

---

Item 9. Notice of Dissolution of Group.

N/A

---

Item 10. Certification.

N/A

Edgar Filing: COHEN & STEERS INC - Form SC 13G/A

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 12, 2008

-----  
(Date)

/s/ Martin Cohen

-----  
(Signature)

Martin Cohen

-----  
(Name/Title)

The original statement shall be signed by each person on whose behalf the statement is filed or his authorized representative. If the statement is signed on behalf of a person by his authorized representative other than an executive officer or general partner of the filing person, evidence of the representative's authority to sign on behalf of such person shall be filed with the statement, provided, however, that a power of attorney for this purpose which is already on file with the Commission may be incorporated by reference. The name and any title of each person who signs the statement shall be typed or printed beneath his signature

Note. Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See ss.240.13d-7 for other parties for whom copies are to be sent.

Attention: Intentional misstatements or omissions of fact constitute federal criminal violations (See 18 U.S.C. 1001).