MID AMERICA APARTMENT COMMUNITIES INC Form SC 13G/A

February 13, 2006

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 2)*

MID AMERICA APARTMENT COMMUNITIES.

(Name of Issuer)

COMMON

(Title of Class of Securities)

59522J103

(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2005

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

- [x] 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 prior coverage.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose 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).

SEC 1745 (12-02)

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Amendment No. 2 to Schedule 13G (continued) CUSIP No. 59522J103 _____ 1 NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON Cohen & Steers, Inc. 14-1904657 2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [x] ______ 3 SEC USE ONLY 4 CITIZENSHIP OR PLACE OF ORGANIZATION New York NUMBER OF 5 SOLE VOTING POWER SHARES 1,576.386 1,576,386 BENEFICIALLY -----_____ OWNED BY 6 SHARED VOTING POWER EACH 0 REPORTING _____ PERSON 7 SOLE DISPOSITIVE POWER

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,576,386

8 SHARED DISPOSITIVE POWER

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

[]

1,576,386

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

7.3%

12 TYPE OF REPORTING PERSON*

HC, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT

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Amendment No. 2 to Schedule 13G (continued)

CUSIP No. 59522J103

1 NAME OF REPORTING PERSON

	S.S. OR I.	R.S.	IDENTIFICATION NO. OF ABOVE PERSON		
	Cohen & St	eers	Capital Management, Inc. 13-3353336	;	
2	CHECK THE	APPRC	PRIATE BOX IF A MEMBER OF A GROUP*	(a) (b)	
3 SEC USE ONLY					
4 CITIZENSHIP OR PLACE OF ORGANIZATION New York					
SHARES BENEFICIALLY			SOLE VOTING POWER 1,576,386		
			SHARED VOTING POWER 0		
		7	SOLE DISPOSITIVE POWER 1,576,386		
		8	SHARED DISPOSITIVE POWER 0		
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,576,386				
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*				
11	11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9) 7.3%				
12	TYPE OF REPORTING PERSON*				

*SEE INSTRUCTIONS BEFORE FILLING OUT

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Amendment No. 2 to Schedule 13G (continued)

Item 1.

IA, CO

- (a) Name of Issuer:
 MID AMERICA APARTMENT COMMUNITIES
- (b) Address of Issuer's Principal Executive Offices: 6584 POPLAR AVE

SUITE 340 MEPHIS, TN 38138

Item 2.

(a) Name of Persons Filing:

Cohen & Steers, Inc.

Cohen & Steers Capital Management, Inc.

(b) Address of Principal Business Office:

280 Park Avenue

10th Floor

New York, NY 10017

(c) Citizenship:

Cohen & Steers, Inc: Delaware Corporations

Cohen & Steers Capital Management, Inc: New York Corporation

(d) Title of Class Securities:

Commmon

(e) CUSIP Number:

59522J103

- Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a
 - a) [] Broker or Dealer registered under Section 15 of the Act
 - (b) [] Bank as defined in Section 3(a)(6) of the Act
 - (c) [] Insurance Company as defined in section 3(a)(19) of the Act
 - (d) [] Investment Company registered under Section 8 of the Investment Company Act
 - (e) [x] An investment advisor in accordance with Section 240.13d-1(b)(1)(ii)(E)
 - (f) [] An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F)
 - (g) [x] A parent holding company or control person in accordance with Section 240.13d-1(b)(1)(ii)(G)
 - (h) [] A savings association 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 (15U.S.C. 80a-3)
 - (j) [] Group, in accordance with Section 240.13d-1(b)(1)(ii)(J)

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Item 4. OWNERSHIP:

(a) Amount Beneficially Owned as of December 31, 2005:

See row 9 on cover sheet

(b) Percent of Class:

See row 11 on cover sheet

- (c) Number of shares as to which such person has:
 - (i) sole power to vote or direct the vote:
 See row 5 on cover sheet
 - (ii) shared power to vote or direct the vote:
 See row 6 on cover sheet
 - (iii) sole power to dispose or to direct
 the disposition of:
 See row 7 on cover sheet
 - (iv) shared power to dispose or direct
 the disposition of:
 See row 8 on cover sheet
- Item 5. OWNERSHIP OF 5% OR LESS OF A CLASS N/A
- Item 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON $_{\rm N/A}$
- Item 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY

Cohen & Steers, Inc holds a 100% interest in Cohen & Steers Capital Management, Inc., an investment advisor registerd under Section 203 of the Investment Advisers Act. .

Item 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP

Cohen & Steers, Inc holds a 100% interest in Cohen & Steers Capital Management, Inc., an investment advisor registerd under Section 203 of the Investment Advisers Act.

Item 9 NOTICE OF DISSOLUTION OF GROUP:
 Not Applicable

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Item 10 Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired in connection with or as a participant in any transaction having that purpose or effect.

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.

Date: February 13, 2006

/s/Robert Steers

Signature

Robert H. Steers, Co-Chairman and Co Chief Executive Officer $\,$

Cohen & Steers, Inc.

Cohen & Steers Capital Management, Inc.

Name and Title

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JOINT FILING AGREEMENT

In accordance with Rule 13d-1(k) promulgated under the Securities Exchange Act of 1934, as amended, the undersigned hereby agree to the joint filing with all other Reporting Persons (as such term is defined in the Schedule 13G referred to below) on behalf of each of them of a Statement on Schedule 13G including amendments thereto) with respect to the common shares of MID AMERICA APARTMENT COMMUNITIES, and that this Agreement may be included as an Exhibit to such joint filing. This Agreement may be executed in any number of counterparts, all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned hereby execute this Agreement as of February 13, 2006.

COHEN & STEERS, INC.

/s/Robert Steers

By:----

Name: Robert H. Steers

Title: Co-Chariman and Co-Chief
Executive Officer

COHEN & STEERS CAPITAL MANAGEMENT, INC.

/s/Robert Steers

By:----

Name: Robert H. Steers

Title: Co-Chairman and Co-Chief Executive Officer