

COHEN & STEERS INC  
Form 8-K  
October 25, 2006

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 25, 2006**

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**Cohen & Steers, Inc.**

(Exact Name of Registrant as Specified in its Charter)

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**Delaware**  
(State or other Jurisdiction)

**001-32236**  
(Commission File Number)

**14-1904657**  
(I.R.S. Employer

of Incorporation)

Identification No.)

**280 Park Avenue, New York, New York**  
(Address of Principal Executive Offices)

**10017**  
(Zip Code)

**Registrant's telephone number, including area code: (212) 832-3232**

(Former name or former address, if changed from last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - .. Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**Item 2.02. Results of Operations and Financial Condition**

On October 25, 2006, Cohen & Steers, Inc. (the Company ) issued a press release regarding the Company s earnings and business for the quarter ended September 30, 2006. A copy of the press release issued by the Company is attached as Exhibit 99.1. All information in the press release is furnished, but not filed.

**Item 9.01. Financial Statements and Exhibits**

(d) Exhibits. The exhibit listed on the Exhibit Index accompanying this Form 8-K is furnished herewith.

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**Cohen & Steers, Inc.**

(Registrant)

Date: October 25, 2006

By: /s/ Matthew S. Stadler

Name: Matthew S. Stadler

Title: Executive Vice President and

Chief Financial Officer

**EXHIBIT INDEX**

99.1 Press release dated October 25, 2006 issued by the Company with respect to the Company's third quarter 2006 earnings.