UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

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

Date of Report (Date of earliest event reported): April 25, 2007

Cohen & Steers, Inc.

(Exact Name of Registrant as Specified in its Charter)

Delaware (State or other Jurisdiction of Incorporation) 001-32236 (Commission File Number) 14-1904657 (I.R.S. Employer 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)

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))

Item 2.02. Results of Operations and Financial Condition

On April 25, 2007, Cohen & Steers, Inc. (the Company) issued a press release regarding the Company s earnings and business for the quarter ended March 31, 2007. 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.

Date: April 25, 2007

Cohen & Steers, Inc.

(Registrant)

By: /s/ Matthew S. Stadler Name: Matthew S. Stadler

Title: Executive Vice President and

Chief Financial Officer

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EXHIBIT INDEX

99.1 Press release dated April 25, 2007 issued by the Company with respect to the Company s first quarter 2007 earnings.

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