COHEN & STEERS INC Form SC 13G/A February 17, 2006

# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G/A

**Under the Securities Exchange Act of 1934** 

(Amendment No. 1)\*

Cohen & Steers, Inc.

(Name of Issuer)

Common Stock, par value \$0.01 per share

#### (Title of Class of Securities)

19247A 100

(CUSIP Number)

February 15, 2006

(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)
Γ	1	Rule 13d-1(c)

[X] Rule 13d-1(d)

<sup>\*</sup>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 (the 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).



CUSIP No. 19247A 10 0			Page 2 of 6	-		
1.			rson: Martin Cohen os. of above persons (entities only):	-		
2.	Check the Appropriate Box if a Member of a Group (See  (a) [ ]  Instructions)  (b) [X]					
3.	SEC Use O	nly				
4.	Citizenship or Place of Organization: United States of America					
		5.	Sole Voting Power: 11,338,015			
	NUMBER OF SHARES BENEFICIALLY OWNED BY	6.	Shared Voting Power: 1,340,701			
	EACH REPORTING PERSON WITH	7.	Sole Dispositive Power: 11,338,015			
		8.	Shared Dispositive Power: 1,340,701			
9.	. Aggregate Amount Beneficially Owned by Each Reporting Person: 12,678,716					
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): 35.03%*					
12.	Type of Reporting Person (See Instructions): IN					

<sup>\*</sup> The calculation of the foregoing percentage is based on 36,199,354 shares of common stock outstanding as of February 9, 2006, based on the Cohen & Steers, Inc. Prospectus dated February 9, 2006 filed with United States Securities Exchange Commission on February 10, 2006.



Item 1.  (a) Name of Issuer:
Cohen & Steers, Inc.
(b) Address of Issuer s Principal Executive Offices
280 Park Avenue
New York, New York 10017
Item 2.  (a) Name of Person Filing:
Martin Cohen
(b) Address of Principal Business Office or, if none, Residence:
For purposes of this filing, the address of Martin Cohen is
c/o Cohen & Steers, Inc. 280 Park Avenue New York, New York 10017
(c) Citizenship
United States of America
(d) Title of Class of Securities
Common Stock, par value \$0.01 per share, of Cohen & Steers, Inc. (the Common Stock ).

(d) CUSIP Number						
19247 <i>A</i>	A 10 0					
Item 3	. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:					
	<b></b>					
Not	Not applicable.					
	Page 3 of 6					
	rage 3 of 0					

Item 4. Ownership.  Provide the following information regarding the aggregate number and percentage of the class of s	ecurities of the issuer identified in Item 1.
(a) Amount beneficially owned:	
12,678,716 shares of Common Stock, which includes 1,340,701 shares held by The Martin Cohen spouse is the sole trustee. Mr. Cohen disclaims beneficial ownership of the shares held by this trus	
(b) Percent of class:	
See Item 11 of the cover page.	
(c) Number of shares as to which the 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.

Not applicable.

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

Not applicable.

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported

on By the Parent Holding Company.

Not applicable.

Page 4 of 6

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

Not applicable.

Item 9. Notice of Dissolution of Group.

Not applicable.

Item 10. Certification.

Not applicable.

Page 5 of 6

#### **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.

/s/ Martin Cohen

Name: Martin Cohen

Date: February 17, 2006

Page 6 of 6