EQUITY LIFESTYLE PROPERTIES INC Form SC 13G/A February 12, 2010

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 3)\*

Equity Lifestyle Properties, Inc

(Name of Issuer)

Common Stock

\_\_\_\_\_

(Title of Class of Securities)

29472R108

(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2009

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)

Schedule 13G (continued)

CUSIP No. 29472R108

1 NAME OF REPORTING PERSON

	S.S. OR I	.R.S.	IDENTIFICATION NO. OF ABOVE PERSON	
	Cohen & S	teers	, Inc. 14-1904657	
2	CHECK THE	APPR	OPRIATE BOX IF A MEMBER OF A GROUP*	(a) [] (b) [x]
3	SEC USE O	NLY		
4	CITIZENSH Delaware	IP OR	PLACE OF ORGANIZATION	
	 MBER OF SHARES EFICIALLY WNED BY EACH	5	SOLE VOTING POWER 1,607,035	
OW		6	SHARED VOTING POWER 0	
Ρ	PORTING PERSON WITH	7	SOLE DISPOSITIVE POWER 2,042,441	
		8	SHARED DISPOSITIVE POWER 0	
9	AGGREGATE 2,042,441		NT BENEFICIALLY OWNED BY EACH REPORTI	NG PERSON
10	СНЕСК ВОХ	IF T.	HE AGGREGATE AMOUNT IN ROW (9) EXCLUD	ES CERTAIN SHARES*
10 11			HE AGGREGATE AMOUNT IN ROW (9) EXCLUD SS REPRESENTED BY AMOUNT IN ROW (9)	ES CERTAIN SHARES*
	PERCENT O	 F CLA		ES CERTAIN SHARES*
 11	PERCENT O	 F CLA	SS REPRESENTED BY AMOUNT IN ROW (9)	ES CERTAIN SHARES*
 11	PERCENT O 6.73% TYPE OF R	F CLA F CLA EPORT	SS REPRESENTED BY AMOUNT IN ROW (9)	ES CERTAIN SHARES*
 11 12 	PERCENT O 6.73% TYPE OF R	F CLA EPORT	SS REPRESENTED BY AMOUNT IN ROW (9) ING PERSON* *SEE INSTRUCTIONS BEFORE FILLING OUT	ES CERTAIN SHARES*
11 12 	PERCENT O 6.73% TYPE OF R HC, CO	F CLA  EPORT 	SS REPRESENTED BY AMOUNT IN ROW (9) ING PERSON* *SEE INSTRUCTIONS BEFORE FILLING OUT	ES CERTAIN SHARES*
11 12 	PERCENT O 6.73% TYPE OF R HC, CO HC, CO No. 29472R NAME OF R	F CLA EPORT  ntinu 108  EPORT	SS REPRESENTED BY AMOUNT IN ROW (9) ING PERSON* *SEE INSTRUCTIONS BEFORE FILLING OUT ed)	ES CERTAIN SHARES*
11 12 	PERCENT O 6.73% TYPE OF R HC, CO HC, CO No. 29472R NAME OF R S.S. OR I	F CLA EPORT  ntinu 108  EPORT .R.S.	SS REPRESENTED BY AMOUNT IN ROW (9) ING PERSON* *SEE INSTRUCTIONS BEFORE FILLING OUT ed) ING PERSON	

3 SEC USE ONLY

	CITIZENSHI	P OR PLACE OF ORGANIZATION
	New York	
	SHARES	5 SOLE VOTING POWER 1,584,758
С	WNED BY EACH	6 SHARED VOTING POWER 0
	PORTING PERSON WITH	7 SOLE DISPOSITIVE POWER 1,988,087
		8 SHARED DISPOSITIVE POWER 0
9	AGGREGATE 1,988,087	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON
10	CHECK BOX	IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
11		CLASS REPRESENTED BY AMOUNT IN ROW (9)
	6.55%	
12	TYPE OF RE	PORTING PERSON*
	IA, CO	
		*SEE INSTRUCTIONS BEFORE FILLING OUT
Sched	lule 13G (con	tinued)
	No. 29472R	
	AME OF REPOR	. IDENTIFICATION NO. OF ABOVE PERSON (entities only)
С	ohen & Steer	s Europe S.A.
2) C	HECK THE APP	ROPRIATE BOX IF A MEMBER OF A GROUP
		(a) [] (b) [x]
 3) S	EC USE ONLY	
4) C	ITIZENSHIP O	R PLACE OF ORGANIZATION
В	elgium	
 N	IUMBER	5) SOLE VOTING POWER

S B O E R P	OWNED BY EACH REPORTING PERSON		22,277		
		6)	SHARED VOTING POWER 0		
		7)	SOLE DISPOSITIVE POWER 54,354		
	WITH	8)	SHARED DISPOSITIVE POWER 0		
9)	AGGREGATE AMO	UNT I	BENEFICIALLY OWNED BY EACH REPORTING PERSON		
	54,354				
10)	CHECK BOX IF	 THE 2	AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES [ ]		
11)	PERCENT OF CL	ASS I	REPRESENTED BY AMOUNT IN ROW (9)		
	0.18%				
12)	TYPE OF REPOR	TING	PERSON		
	IA, CO				

\*SEE INSTRUCTIONS BEFORE FILLING OUT!

#### Item 1.

(a)	Name of Issuer:
	Equity Lifestyle Properties, Inc
(b)	Address of Issuer's Principal Executive Offices:
	Two North Riverside Plaza, Suite 800 Chicago, Illinois 60606

### Item 2.

(a)	Name of Persons Filing: Cohen & Steers, Inc.
	Cohen & Steers Capital Management, Inc.
	Cohen & Steers Europe S.A.
(b)	Address of Principal Business Office:
	The principal address for Cohen & Steers, Inc. and Cohen &
	Steers Capital Management, Inc. is:
	280 Park Avenue
	10th Floor
	New York, NY 10017
	The principal address for Cohen & Steers Europe S.A. is:
	Chausee de la Hulpe 116,
	1170 Brussels, Belgium
(C)	Citizenship:

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	(d) (e)	C C Tit C CUS	ohen ohen	mber:
Item 3.				tatement is filed pursuant to Rule 13d-1(b), or 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) $% \left( \left( 1\right) \left$
		(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)(l)(ii)(J)
Item 4.	(	OWNER	SHIP:	
	(a	) Amo	unt B	eneficially Owned as of December 31, 2009:
		S	ee ro	w 9 on cover sheet
	(b) Percent of Class:			of Class:
See row 11 on cover sheet			w 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 registered under Section 203 of the Investment Advisers Act. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered 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 registered under Section 203 of the Investment Advisers Act. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered under Section 203 of the Investment Advisers Act.

Item 9. NOTICE OF DISSOLUTION OF GROUP

N/A

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 such securities and were not acquired and are not held in connection with or as a participant in any transaction having that purposes or effect.

This report is not an admission that Cohen & Steers, Inc. or its subsidiaries are the beneficial owner of any securities covered by this report, and Cohen & Steers, Inc. and its subsidiaries expressly disclaim beneficial ownership of all shares reported herein pursuant to Rule 13d-4.

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 12, 2010

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Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.
By:
/s/ Lisa Phelan
   Signature
   Lisa Phelan, Senior Vice President,
   Chief Compliance Officer
   Cohen & Steers, Inc.
   Cohen & Steers Capital Management, Inc.
   Name and Title
Cohen & Steers Europe S.A.
By:
/s/ Joseph Houlihan
    _____
   Signature
   Joseph Houlihan, Managing Director
   Cohen & Steers Europe S.A.
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Name and Title

#### 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 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 12, 2010.

Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President, Chief Compliance Officer Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc.

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Name and Title