

COHEN & STEERS INC  
Form 8-K  
October 20, 2010

**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): October 20, 2010

**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.)

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**280 Park Avenue, New York, New York**

**(Address of Principal Executive Offices)**

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

**10017**

**(Zip Code)**

**(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:

- ..  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 October 20, 2010, Cohen & Steers, Inc. (the Company) issued a press release regarding the Company's earnings and business for the quarter ended September 30, 2010. 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.

In the attached press release, the Company discloses (i) earnings per share attributable to common shareholders for the three and nine months ended September 30, 2010, each adjusted to exclude gains on the sale of previously impaired securities, and (ii) earnings per share attributable to common shareholders for the nine months ended September 30, 2009 adjusted to exclude the effect of other-than-temporary impairment charges recorded on the Company's available-for-sale securities.

The Company's management believes that because the aforementioned charges relate to non-core elements of its business, the disclosed non-GAAP earnings per share information enhances understanding of the Company's operating performance.

A reconciliation of these non-GAAP financial measures to the most directly comparable financial measures calculated and presented in accordance with GAAP are included in the press release. While the Company's management believes that this non-GAAP financial information is useful in evaluating the Company's operations, this information should be considered as supplemental in nature and not as a substitute for the related financial information prepared in accordance with GAAP.

**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 20, 2010

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 20, 2010 issued by the Company with respect to the Company's third quarter 2010 earnings.