



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 12, 2007

By U.S. Mail and Facsimile

Mr. Matthew S. Stadler
Chief Financial Officer
Cohen & Steers, Inc.
280 Park Avenue
New York, NY 10017

Re: Form 10-K for the Fiscal Year Ended December 31, 2006
Form 10-Q for the Fiscal Quarter Ended March 31, 2007
Form 10-Q for the Fiscal Quarter Ended June 30, 2007
File No. 001-32236

Dear Mr. Stadler:

We have reviewed your filings and have the following comments. We have limited our review to your disclosures related to management's discussion and analysis and goodwill and will make no further review of your documents. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comments are inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the Fiscal Year Ended December 31, 2006

Management's Discussion and Analysis, page 15

Results of Operations, page 19

1. We note your table of segment results. However, in your discussion, with the exception of revenue, you analyze your income statement line items on a consolidated basis and exclude a discussion of the changes in the other items that

comprise your segment results. In this regard, please revise future filings to also include an analysis of the changes in your expenses and non-operating income or expense on a segmental basis. Please refer to Release No. 33-8350, *Interpretation - Commission's Guidance Regarding Management's Discussion and Analysis of Financial Condition and Results of Operations* for guidance.

Note 3 – Goodwill and Other Intangible Assets, page F-12

2. We note that you have allocated approximately \$20.6 million of the purchase price of the remaining 50% of Houlihan Rovers, S.A. to goodwill. Please supplementally provide us with your purchase price allocation and explain to us the factors that contributed to this very significant portion of purchase price being allocated to goodwill.

* * *

Please respond to these comments within 10 business days, or tell us when you will provide us with a response. Please provide us with a response letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please furnish your response on EDGAR as a correspondence file. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes all information required under the Securities Exchange Act of 1934 and that they have provided all information investors require for an informed investment decision. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in their filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

Mr. Matthew S. Stadler
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If you have any questions regarding these comments, you may contact Dale
Welcome, Staff Accountant, at (202) 551-3865 or, in his absence, to the undersigned at
(202) 551-3768.

Sincerely,

John Cash
Accounting Branch Chief