

COHEN & STEERS INC
Form 8-K
April 20, 2011

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 20, 2011

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)

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

10017
(Zip Code)

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(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 April 20, 2011, Cohen & Steers, Inc. (the Company) issued a press release regarding the Company's earnings and business for the quarter ended March 31, 2011. 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 operating expenses, operating income and operating margin for the quarter ended December 31, 2010, each adjusted to exclude the effect of costs associated with the launch of Cohen & Steers Select Preferred and Income Fund, Inc.

The Company's management believes that because the aforementioned costs relate to non-core elements of its business, the disclosed non-GAAP operating expenses, operating income and operating margin information enhance 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: April 20, 2011

By: /s/ Matthew S. Stadler
Name: Matthew S. Stadler
Title: Executive Vice President and

Chief Financial Officer

EXHIBIT INDEX

- 99.1 Press release dated April 20, 2011 issued by the Company with respect to the Company's earnings and business for the quarter ended March 31, 2011.