COHEN & STEERS, INC.

CODE OF ETHICS FOR SENIOR FINANCIAL OFFICERS

Introduction

This Code of Ethics for Senior Financial Officers applies to the Chief Executive Officer or, if applicable, each co-Chief Executive Officer, the Chief Financial Officer, the Chief Accounting Officer and Controller of Cohen & Steers, Inc. (the “Company”), and to other professionals of the Company serving in a finance, accounting, corporate treasury or tax role. The purpose of this Code of Ethics for Senior Financial Officers is to promote honest and ethical conduct and compliance with the law, particularly as related to the maintenance of the Company’s financial books and records and the preparation of its financial statements. The obligations of this Code of Ethics for Senior Financial Officers supplement, but do not replace, the Company’s Code of Business Conduct and Ethics.

Pursuant to this Code of Ethics for Senior Financial Officers, you are expected to:

1. Engage in and promote ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships, and to disclose to the Company’s General Counsel any material transaction or relationship that reasonably could be expected to give rise to such a conflict.

2. Carry out your responsibilities honestly, in good faith and with integrity, due care and diligence, exercising at all times the best independent judgment.

3. Assist in the production of full, fair, accurate, timely and understandable disclosure in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission and other regulators and in other public communications made by the Company.

4. Comply with applicable government laws, rules and regulations of federal, state and local governments and other appropriate regulatory agencies.

5. Promptly report (anonymously, if you wish to do so) to the Audit Committee of the Board of Directors any violation of this Code of Ethics for Senior Financial Officers or any other matters that would compromise the integrity of the Company’s financial statements. You may contact the Audit Committee by mail at the address listed below:

    Cohen & Steers, Inc.
    Attn: Audit Committee
    280 Park Avenue
    New York, NY 10017
6. Never to take, directly or indirectly, any action to coerce, manipulate, mislead or fraudulently influence the Company’s independent auditors in the performance of their audit or review of the Company’s financial statements.

The Company will take all necessary actions to enforce this Code of Ethics for Senior Financial Officers, up to and including immediate dismissal. Violations of this Code of Ethics for Senior Financial Officers may also constitute violations of law which may expose both you and the Company to criminal and civil penalties.

If you have any questions about how this Code of Ethics for Senior Financial Officers should be applied in a particular situation, you should contact promptly the Company’s General Counsel.