

EQUITY OFFICE PROPERTIES TRUST
Form SC 13G/A
February 13, 2007

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934
(Amendment No. 1)*

EQUITY OFFICE PROPERTIES

(Name of Issuer)

Common

(Title of Class of Securities)

294741103

(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2006

Check the appropriate box to designate the rule pursuant to which the Schedule is filed:

- 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)

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Schedule 13G (continued)

CUSIP No. 294741103

1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Cohen & Steers, Inc. 14-1904657

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a) []
(b) [x]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES	5	SOLE VOTING POWER 24,230,049
BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	6	SHARED VOTING POWER 149,361
	7	SOLE DISPOSITIVE POWER 26,373,762
	8	SHARED DISPOSITIVE POWER 149,361

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

26,523,123

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

7.5%

12 TYPE OF REPORTING PERSON*

HC, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT

Page 3 of 8 Pages

to Schedule 13G (continued)

CUSIP No. 294741103

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1 NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Cohen & Steers Capital Management, Inc. 13-3353336

2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*

(a) []
(b) [x]

3 SEC USE ONLY

4 CITIZENSHIP OR PLACE OF ORGANIZATION

New York

NUMBER OF SHARES	5	SOLE VOTING POWER 24,230,049
BENEFICIALLY OWNED BY EACH	6	SHARED VOTING POWER 0
REPORTING PERSON WITH	7	SOLE DISPOSITIVE POWER 26,373,762
	8	SHARED DISPOSITIVE POWER 0

9 AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

26,373,762

10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*

11 PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

7.5%

12 TYPE OF REPORTING PERSON*

IA, CO

*SEE INSTRUCTIONS BEFORE FILLING OUT

Page 4 of 8 Pages

Schedule 13G (continued)

CUSIP No. 294741103

1) NAME OF REPORTING PERSON
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)

Houlihan Rovers SA

2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

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(a) []
(b) [x]

3) SEC USE ONLY

4) CITIZENSHIP OR PLACE OF ORGANIZATION

Belgium

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	5) SOLE VOTING POWER
	149,361

	6) SHARED VOTING POWER
	0

	7) SOLE DISPOSITIVE POWER
	149,361

	8) SHARED DISPOSITIVE POWER
	0

9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

149,361

10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES

[]

11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)

0.04%

12) TYPE OF REPORTING PERSON

IA

Page 5 of 8 Pages

Item 1.

- (a) Name of Issuer:
EQUITY OFFICE PROPERTIES
- (b) Address of Issuer's Principal Executive Offices:
Two North Riverside Plz
Suite 2100
Chicago, IL 60606

Item 2.

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- (a) Name of Persons Filing:
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.
Houlihan Rovers, SA
- (b) Address of Principal Business Office:
280 Park Avenue
New York, NY 10017
- (c) Citizenship:
Cohen & Steers, Inc: Delaware Corporations
Cohen & Steers Capital Management, Inc: New York Corporation
Houlihan Rovers SA: Belgium
- (d) Title of Class Securities:
Common
- (e) CUSIP Number:
294741103

Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), 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) 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)
- (g) 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)(1)(ii)(J)

Page 6 of 8 Pages

Item 4. OWNERSHIP:

- (a) Amount Beneficially Owned as of December 31, 2006:

See row 9 on cover sheet

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(b) Percent of Class:

See row 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

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, and holds
a 50% interest in Houlihan Rovers SA, an investment adviser
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, and holds
a 50% interest in Houlihan Rovers SA, an investment adviser
registered under Section 203 of the Investment Advisers Act.

Page 7 of 8 Pages

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 in the ordinary course of
business and were not acquired for the purpose of and do not have the effect of
changing or influencing the control of the issuer of such securities and were

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not acquired in connection with or as a participant in any transaction having such purposes or effect.

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 13, 2007

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

/s/ Robert Steers

Signature

Robert H. Steers, Co-Chairman and Co-CEO
Cohen & Steers Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Houlihan Rovers SA
By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director
Houlihan Rovers SA

Name and Title

Page 8 of 8 Pages

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 Equity Office Properties, 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 13, 2007.

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

/s/ Robert Steers

Signature

Robert H. Steers, Co-Chairman and Co-CEO
Cohen & Steers Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Houlihan Rovers SA
By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director
Houlihan Rovers SA

Name and Title