KIMCO REALTY CORP Form SC 13G February 14, 2011

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.)*

Kimco Realty Corporation

(Name of Issuer)

Common Stock

(Title of Class of Securities)

49446R109 -----(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2010

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

- [x] 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)

Schedule 13G (continued)

CUSIP No. 49446R109

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

	Cohen & St	teers	, Inc. 14-19	004657				
2	CHECK THE	APPR	OPRIATE BOX	IF A MEM	BER OF A	GROUP*		[] [x]
3	SEC USE OI	NLY						
4	CITIZENSH:	IP OR	PLACE OF OF	 RGANIZATI	 ON			
	MBER OF SHARES	5	SOLE VOTIN 23,793,059					
	EFICIALLY NNED BY EACH	6	SHARED VOI	ING POWE	 R			
	PORTING PERSON WITH	7	SOLE DISPO 27,769,547		OWER			
		8	SHARED DIS	POSITIVE	POWER			
10			HE AGGREGATE				S CERI	AIN SHARES*
	6.84%							
12	TYPE OF RI	EPORT	ING PERSON*					
			*SEE INSTRUC	CTIONS BE	FORE FIL	LING OUT		
chedu	ıle 13G (co	ntinu	ed)					
USIP	No. 49446R	109						
1	NAME OF RI		ING PERSON IDENTIFICAT	CION NO.	OF ABOVE	PERSON		
	Cohen & St	teers	Capital Man	nagement,	Inc.	13-33533		
2	CHECK THE	APPR	OPRIATE BOX	IF A MEM	BER OF A	GROUP*	(a)	[]
3	SEC HSE O			·				

	4 CITIZENSHI	P OR PLACE OF ORGANIZATION		
	New York			
	SHARES	SOLE VOTING POWER 23,386,650		
	EACH	6 SHARED VOTING POWER 0		
	REPORTING PERSON WITH	7 SOLE DISPOSITIVE POWER 26,985,389		
		8 SHARED DISPOSITIVE POWER 0		
	9 AGGREGATE 26,985,389	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
 1	0 CHECK BOX	IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
	1 PERCENT OF	CLASS REPRESENTED BY AMOUNT IN ROW (9)		
	6.65%			
1	2 TYPE OF RE	CPORTING PERSON*		
	IA, CO			
		*SEE INSTRUCTIONS BEFORE FILLING OUT		
	edule 13G (con IP No. 49446R1			
⊥)		3. IDENTIFICATION NO. OF ABOVE PERSON (entities only)		
	Cohen & Steer	rs Europe S.A.		
2)	CHECK THE APP	PROPRIATE BOX IF A MEMBER OF A GROUP		
		(a) [] (b) [x]		
3)	SEC USE ONLY			
4)	CITIZENSHIP C	OR PLACE OF ORGANIZATION		
	Belgium			
	NUMBER	5) SOLE VOTING POWER		

	OWNED BY EACH	6) SHARED VOTING POWER 0					
		7) SOLE DISPOSITIVE POWER 784,158					
	WITH	8) SHARED DISPOSITIVE POWER 0					
9)	AGGREGATE AN	MOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
	784,158						
10)		F THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES []					
11)		CLASS REPRESENTED BY AMOUNT IN ROW (9)					
	0.19% 						
12)	TYPE OF REPO	ORTING PERSON					
	IA, CO						
		*SEE INSTRUCTIONS BEFORE FILLING OUT!					
Iter	m 1.						
	(a) Nar	me of Issuer:					
	Kir	mco Realty Corporation					
	(b) Add	dress of Issuer's Principal Executive Offices:					
		33 New Hyde Park Road w Hyde Park, New York 11042					
Iter	m 2.						
	(me of Persons Filing: Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. Cohen & Steers Europe S.A.					
	(b) Add	dress of Principal Business Office: The principal address for Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. is: 280 Park Avenue 10th Floor New York, NY 10017 The principal address for Cohen & Steers Europe S.A. is: Chausse de la Hulpe 116, 1170 Brussels, Belgium					
		tizonshin.					

Cohen & Steers, Inc: Delaware corporation Cohen & Steers Capital Management, Inc: New York corporation

(c) Citizenship:

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Cohen & Steers Europe S.A.: Belgium limited company (d) Title of Class Securities:

Commmon

(e) CUSIP Number: 49446R109

- 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) [x] An investment advisor in accordance with Section 240.13d-1(b)(1)(ii)(E)

 - (g) [x] 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)
- Item 4. OWNERSHIP:
 - (a) Amount Beneficially Owned as of December 31, 2010:

See row 9 on cover sheet

(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 $\ensuremath{\mathrm{N/A}}$
- 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. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor 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. Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. together hold a 100% interest in Cohen & Steers Europe S.A., an investment advisor registered under Section 203 of the Investment Advisers Act.

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 and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of such securities and were not acquired and are not held in connection with or as a participant in any transaction having that 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 14, 2011

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

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President,
Chief Compliance Officer
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Cohen & Steers Europe S.A. By:

/s/ Joseph Houlihan

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Signature

Joseph Houlihan, Managing Director Cohen & Steers Europe S.A.

Name and Title

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 BRE Properties Inc, 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 14, 2011.

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

/s/ Lisa Phelan

Signature

Lisa Phelan, Senior Vice President,
Chief Compliance Officer
Cohen & Steers, Inc.
Cohen & Steers Capital Management, Inc.

Name and Title

Cohen & Steers Europe S.A. By:

/s/ Joseph Houlihan

Signature

Joseph Houlihan, Managing Director Cohen & Steers Europe S.A.

Name and Title