Empire State Realty Trust, Inc. Form SC 13G/A February 14, 2014

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 2) *

Empire State Realty Trust _____

(Name of Issuer)

Common Stock

(Title of Class of Securities)

292104106 _____ (CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2013

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. 292104106

1 NAME OF REPORTING PERSON

S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

	Cohen & St	eers,	Inc. 14-1904657				
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [x]						
3	SEC USE ONLY						
4	CITIZENSH:	IP OR	PLACE OF ORGANIZATION				
	MBER OF SHARES	5	SOLE VOTING POWER 8,834,537				
OW	BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH		0				
			SOLE DISPOSITIVE POWER 14,052,837				
		8	SHARED DISPOSITIVE POWER 0				
9	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 14,052,837						
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*						
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)						
12	TYPE OF REPORTING PERSON* HC, CO						
			SEE INSTRUCTIONS BEFORE FILLING OUT				
	nle 13G (con		ed)				
1	NAME OF RE		IDENTIFICATION NO. OF ABOVE PERSON				
	Cohen & Steers Capital Management, Inc. 13-3353336						
2	CHECK THE	APPRO	PRIATE BOX IF A MEMBER OF A GROUP*	(a) [] (b) [x]			
3	SEC USE ON						

	4 CITIZENSH	IP OR	PLACE OF ORGANIZATION			
	New York					
	NUMBER OF SHARES	5	SOLE VOTING POWER 8,716,169			
EACH		 6	SHARED VOTING POWER			
	REPORTING PERSON WITH	7	SOLE DISPOSITIVE POWER 13,864,477			
		8	SHARED DISPOSITIVE POWER 0			
	9 AGGREGATE 13,864,47		NT BENEFICIALLY OWNED BY EACH REPORTING PERSON			
1	10 CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*					
1	1 PERCENT OF	F CLA	SS REPRESENTED BY AMOUNT IN ROW (9)			
1	2 TYPE OF RI	EPORT	ING PERSON*			
	IA, CO					
			*SEE INSTRUCTIONS BEFORE FILLING OUT			
	edule 13G (con		ed)			
1)	NAME OF REPOR	5. ID	ENTIFICATION NO. OF ABOVE PERSON (entities only)			
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [] (b) [x]					
3)	SEC USE ONLY					
4)	CITIZENSHIP OR PLACE OF ORGANIZATION					
	United Kingdo	om 				
	NUMBER OF	5)	SOLE VOTING POWER 118,368			

	SHARES BENEFICIALLY OWNED BY EACH					
		6)	SHARED VOTING POWER 0			
		7)	SOLE DISPOSITIVE POWER 188,360			
	WITH					
		8)	SHARED DISPOSITIVE POWER 0			
9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
188,360						
10)	CHECK BOX IF	THE	AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES []			
11)	PERCENT OF CL	ASS	REPRESENTED BY AMOUNT IN ROW (9)			
	0.20%					
12)	TYPE OF REPORTING PERSON					
	IA, CO					
			*SEE INSTRUCTIONS REFORE FILLING OUT!			

*SEE INSTRUCTIONS BEFORE FILLING OUT!

Schedule 13G (continued)

Item 1.

- (a) Name of Issuer:
 EMPIRE STATE REALTY TRUST
- (b) Address of Issuer's Principal Executive Offices:
 ONE GRAND CENTRAL PLACE
 60 EAST 42ND STREET
 NEW YORK, NY 10165

Item 2.

- (a) Name of Persons Filing: Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. Cohen & Steers UK Ltd
- (b) Address of Principal Business Office 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 UK Ltd. is:

Cohen & Steers UK Ltd 21 Sackville Street 4th Floor London, United Kingdom W1S 3DN

(c) Citizenship:

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

(d) Title of Class Securities:

Commmon

- (e) CUSIP Number: 292104106
- 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)(l)(ii)(J)
- Item 4. OWNERSHIP:
 - (a) Amount Beneficially Owned as of December 31, 2013:

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
- 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 registerd 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 registerd under Section 203 of the Investment Advisers Act.

Item 9 NOTICE OF DISSOLUTION OF GROUP:
 Not Applicable

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, 2014

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

/s/ Lisa Phelan

Signature

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

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 DCT Industrial Trust 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, 2014.

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

/s/ Lisa Phelan

Signature

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

Name and Title