



PROCEDURES FOR REPORTING CONCERNS REGARDING ACCOUNTING AND OTHER MATTERS

Any person may report to the Audit Committee any allegation of improper accounting or illegal activity, or report of a retaliatory act for making an allegation by addressing such report in writing to Cohen & Steers, Inc., Attention: Audit Committee, 1166 Avenue of the Americas, New York, NY 10036. Reports may also be made directly to management by (i) contacting the general counsel in writing at Cohen & Steers, Inc., Attention: General Counsel, 1166 Avenue of the Americas, 30th Floor, New York, NY 10036 or (ii) leaving a message at (866) 581-8269 at any time. Reports by employees may be made anonymously. Any report that is made directly to management will be promptly reported to the Audit Committee. A report should be as specific as possible to allow for proper assessment, especially if submitted anonymously. The company strictly prohibits any retaliation against a person who makes a report of possible violation of law, ethics or company policy.