SL GREEN REALTY CORP Form SC 13G/A February 14, 2005

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.9) *

SL GREEN REALTY CORP.

(Name of Issuer)

Common

(Title of Class of Securities)

78440X101

(CUSIP Number)

Date of Event which Requires Filing of this Statement

DECEMBER 31, 2004

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)

Page 1

CUS	IP No. 78440	X101	Page 2 of 7 Pages		
1)	NAME OF REPOR S.S. OR I.R.S	TING PERSON . IDENTIFICATION NO. OF ABOVE PERSON (enti	ties only)		
	Cohen & 14-1904	Steers, Inc. 657			
2)	CHECK THE APP		a) [] b) [x]		
3)	SEC USE ONLY				
4)	CITIZENSHIP O Delawar	R PLACE OF ORGANIZATION			
	NUMBER OF SHARES	5) SOLE VOTING POWER 2,217,110			
		6) SHARED VOTING POWER 23,060			
		<pre>7) SOLE DISPOSITIVE POWER 2,732,210</pre>			
		<pre>8) SHARED DISPOSITIVE POWER 23,060</pre>			
9)	AGGREGATE AMO 2,755,2	UNT BENEFICIALLY OWNED BY EACH REPORTING P.	ERSON		
 10)	CHECK BOX IF CERTAIN SHARE	THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES S			
	[]				
11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)				
	6.8%				
12)	TYPE OF REPOR	TING PERSON			
	НС				
		*SEE INSTRUCTIONS BEFORE FILLING OUT!			

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SCHEDULE 13G

CUS	IP No. 7	8440X10	1	Page 3 of 7 Pages		
1)	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)					
	Cohen & Steers Capital Management, Inc. 13-335336					
2)	CHECK THE	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [] (b) [x]				
3)	SEC USE OI					
4)	CITIZENSHIP OR PLACE OF ORGANIZATION					
	New York					
	NUMBER OF	5)	SOLE VOTING POWER 2,217,110			
	SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	LLY 6)	SHARED VOTING POWER 0			
		7)	SOLE DISPOSITIVE POWER 2,732,210			
		8)	SHARED DISPOSITIVE POWER 0			
9)	AGGREGATE	AMOUNT	BENEFICIALLY OWNED BY EACH REPORTING	FERSON		
	2,73	32,210				
10)	CHECK BOX CERTAIN SI		AGGREGATE AMOUNT IN ROW (9) EXCLUDES			
	[]					
11)	PERCENT O	F CLASS	REPRESENTED BY AMOUNT IN ROW (9)			
	6.7%					
12)	TYPE OF RI	EPORTIN	G PERSON			
	IA					
			*SEE INSTRUCTIONS BEFORE FILLING OUT	'!		

SCH	EDULE 13G					
CUS	IP No. 78440	X101 Pag	ge 4 of 7 Pages			
1)		TING PERSON . IDENTIFICATION NO. OF ABOVE PERSON (entities of n Rovers SA	only)			
2)	CHECK THE APP	ROPRIATE BOX IF A MEMBER OF A GROUP (a) [] (b) [x]				
3)	SEC USE ONLY					
4)	CITIZENSHIP OR PLACE OF ORGANIZATION					
	Belgium					
	OF SHARES	5) SOLE VOTING POWER 23,060				
		6) SHARED VOTING POWER 0				
		<pre>7) SOLE DISPOSITIVE POWER 23,060</pre>				
		8) SHARED DISPOSITIVE POWER 0				
9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 23,060					
10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES					
	[]					
11)	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (9)				
	0.06%					
12)	TYPE OF REPORTING PERSON					
	IA					
		*SEE INSTRUCTIONS BEFORE FILLING OUT!				

SCHEDULE 13G Page 5 of 7 Item 1(a) Name of Issuer SL GREEN REALTY CORP Item 1(b) Address of Issuer's Principal Executive Office 420 LEXINGTON AVE ATTN: STEVEN KAHN NEW YORK, NY 10170 Item 2(a) Name of Person(s) Filing Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. Houlihan Rovers SA Item 2(b) Address of Principal Business Office The principal address of Cohen & Steers, Inc. and Cohen & Steers Capital Management, Inc. is: 757 Third Avenue New York, New York 10017 The principal address for Houlihan Rovers SA is Chausee de la Hulpe 116, 1170 Brussels, Belgium Citizenship or Place of Orgainization Item 2(c) Cohen & Steers, Inc.: Delaware Cohen & Steers Capital Management, Inc.: New York Houlihan Rovers SA: Belgium Title of Class of Securities Item 2(d) Common Item 2(e) CUSIP Number 78440X101 If this statement is filed pursuant to Rule 13d-1(b), or Item 3. 13d-2(b), check whether the person filing is a (a) [] Broker or Dealer registered under Section 15 of the Act [] Bank as defined in Section 3(a)(6) of the Act (b) (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)

- (f) [] An employee benefit plan or endowment fund in accordance with 240.13d-1(b)(1)(ii)(F)
- (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)

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Item 4 Ownership (a) Amount of Shares Beneficially Owned 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 to direct the vote See row 5 on cover sheet (ii) shared power to vote or to 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 to direct the disposition of See row 8 on cover sheet Item 5 Ownership of Five Percent or Less of a Class If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following. []

Item 6 Ownership of More than Five Percent on Behalf of Another Person

NA

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

Item 9 Notice of Dissolution of the Group

NA

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 the securities and were not acquired in connection with or as a participant in any transaction having that purpose 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.

February 14, 2005

/s/Robert Steers

Signature

Robert H. Steers, Co-Chairman and Co Chief Executive Officer Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc.

Name and Title

/s/Joseph Houlihan ------Signature

Joseph W. Houlihan, Managaing Director Houlihan Rovers SA ------Name and Title

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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 SL GREEN REALTY CORP., 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, 2005.

COHEN & STEERS, INC.

By: /S/ROBERT STEERS Name: ROBERT H. STEERS Title: CO-CHARIMAN AND CO-CHIEF EXECUTIVE OFFICER

COHEN & STEERS CAPITAL MANAGEMENT, INC.

By: /S/ ROBERT STEERS Name: ROBERT H. STEERS Title: CO-CHAIRMAN AND CO-CHIEF EXECUTIVE OFFICER

HOULIHAN ROVERS SA