INLAND REAL ESTATE CORP Form SC 13G/A February 14, 2011

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 1)* EXIT FILING

Inland Real Estate Corporation

(Name of Issuer)

COMMON

(Title of Class of Securities)

457461200

(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. 457461200

1 NAME OF REPORTING PERSON

	Edg	ar Fili	ng: INLAND REAL ESTATE CORP - Form	n SC 13G/A		
	S.S. OR I.	R.S.	IDENTIFICATION NO. OF ABOVE PERSON			
	Cohen & St	eers,	Inc. 14-1904657			
2	CHECK THE	APPRO	PRIATE BOX IF A MEMBER OF A GROUP*			
				(a) [] (b) [x]		
3	SEC USE ON					
4	CITIZENSHI	P OR	PLACE OF ORGANIZATION			
	Delaware					
S	HARES		SOLE VOTING POWER 0			
OWN E	FICIALLY NED BY EACH ORTING		SHARED VOTING POWER 0			
	PERSON WITH	7	SOLE DISPOSITIVE POWER 0			
		8	SHARED DISPOSITIVE POWER 0			
9	AGGREGATE	AMOUN	T BENEFICIALLY OWNED BY EACH REPORTING	PERSON		
	0					
10	СНЕСК ВОХ	IF TH	E AGGREGATE AMOUNT IN ROW (9) EXCLUDES	CERTAIN SHARES*		
	[]					
11	PERCENT OF	CLAS	S REPRESENTED BY AMOUNT IN ROW (9)			
	0%					
12	TYPE OF RE		NG PERSON*			
	HC, CO					
		*	SEE INSTRUCTIONS BEFORE FILLING OUT			
Schedu	ıle 13G (con	t i nue	d)			
	No. 4574612		~,			
1	NAME OF RE S.S. OR I.		NG PERSON 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]		
	GEC LICE ON	 t v		(D) [A]		
2	SEC USE ON	шi				

	4 CITIZENSHI	P OR	PLACE OF ORGANIZATION
	New York		
	SHARES	5	SOLE VOTING POWER 0
	EACH	6	SHARED VOTING POWER 0
REPORTING PERSON WITH		7	SOLE DISPOSITIVE POWER 0
		8	SHARED DISPOSITIVE POWER 0
	9 AGGREGATE	AMOUN	T BENEFICIALLY OWNED BY EACH REPORTING PERSON
	0		
1		IF TH	E AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*
	[]		
1		CLAS	S REPRESENTED BY AMOUNT IN ROW (9)
	0%		
1	2 TYPE OF RE	PORTI	NG PERSON*
	IA, CO		
		*	SEE INSTRUCTIONS BEFORE FILLING OUT
Sch	edule 13G (con	tinue	d)
CUS	IP No. 457461	200	
1)	NAME OF REPOR S.S. OR I.R.S		PERSON NTIFICATION NO. OF ABOVE PERSON (entities only)
	Cohen & Steer	s Eur	ope S.A.
2)	CHECK THE APP	ROPRI.	ATE BOX IF A MEMBER OF A GROUP (a) [] (b) [x]
3)	SEC USE ONLY		
4)			CE OF ORGANIZATION
	Belgium		
	NUMBER OF	5)	SOLE VOTING POWER 0

	OWNED BY EACH	6) SHARED VOTING POWER 0		
		7) SOLE DISPOSITIVE POWER 0		
		8) SHARED DISPOSITIVE POWER 0		
9)	AGGREGATE AMC	UNT BENEFICIALLY OWNED BY EACH REPORTING PERSON		
10)	CHECK BOX IF	THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES []		
11)	PERCENT OF CL	ASS REPRESENTED BY AMOUNT IN ROW (9)		
12)	TYPE OF REPOR	IING PERSON		
	IA, CO			
		*SEE INSTRUCTIONS BEFORE FILLING OUT!		
Ite	m 1.			
	· · ·	of Issuer: nd Real Estate Corporation		
	2901	ess of Issuer's Principal Executive Offices: Butterfield Road Brook, Illinois 60523		
Ite	m 2.			
	Co Co	e of Persons Filing: ohen & Steers, Inc. ohen & Steers Capital Management, Inc. Ohen & Steers Europe S.A.		
	and 28 10	ess of Principal Business Office for Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. is: O Park Avenue th Floor w York, NY 10017		
	Ch 11 (c) Citi Co	e principal address for Cohen & Steers Europe S.A. is: ausee de la Hulpe 116, 70 Brussels, Belgium zenship: hen & Steers, Inc: Delaware corporation		
	Co (d) Titl	hen & Steers Capital Management, Inc: New York corporation hen & Steers Europe S.A.: Belgium limited company e of Class Securities: mmmon		

- (e) CUSIP Number: 457461200
- 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

 - (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)

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 YES
- Item 6. OWNERSHIP OF MORE THAN 5% ON BEHALF OF ANOTHER PERSON $\rm N/A$
- 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. 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 registerd 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: 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.

This report is not an admission that Cohen & Steers, Inc. or its subsidiaries are the beneficial owner of any securities covered by this report, and Cohen & Steers, Inc. and its subsidiaries expressly disclaim beneficial ownership of all shares reported herein pursuant to Rule 13d-4.

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

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 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