

**Report of Organizational Actions  
Affecting Basis of Securities**

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Cohen & Steers Global Realty Shares, Inc. - Class A				<b>2</b> Issuer's employer identification number (EIN)  13-3946428			
<b>3</b> Name of contact for additional information  Cohen & Steers, Inc.			<b>4</b> Telephone No. of contact  (800) 330- 7348		<b>5</b> Email address of contact		
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  280 Park Avenue - 10th Floor					<b>7</b> City, town, or post office, state, and ZIP code of contact  New York, NY 10017		
<b>8</b> Date of action  December 31, 2018			<b>9</b> Classification and description  Common Stock- Regulated Investment Company				
<b>10</b> CUSIP number  19247N102		<b>11</b> Serial number(s)  N/A		<b>12</b> Ticker symbol  CSFAX		<b>13</b> Account number(s)  N/A	

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ The issuer paid distributions to common shareholders in 2018. A portion of each distribution constitutes a non-taxable return of capital.

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**15** Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The portion of each distribution that constitutes a non-taxable return of capital will decrease a U.S. taxpayer's basis in the shares of the Issuer. The non-taxable return of capital is as follows:

Distribution Payable On:	Per Share Reduction Basis in Common Stock
March 20, 2018	\$0.01201400
June 29, 2018	\$0.00376200
December 06, 2018	\$0.01067400

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**16** Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The Issuer's current and accumulated earnings and profits were compared to distributions paid during the year ended December 31, 2018. The non-taxable return of capital represents the amount of distributions paid in excess of the Issuer's current and accumulated earnings and profits under the Internal Revenue Code Section 316.

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**Part II** Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Section 301, 316, 852

Multiple horizontal lines for listing applicable Internal Revenue Code sections.

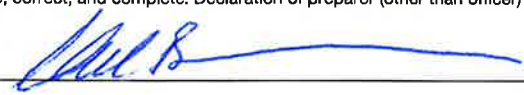
18 Can any resulting loss be recognized? ▶ N/A

Multiple horizontal lines for providing other information necessary to implement the adjustment.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ See Part II, Item 15 of this form for the per share amounts and dates of distributions impacted by this organizational action. This organizational action is reportable with respect to calendar year 2018.

Multiple horizontal lines for providing other information necessary to implement the adjustment.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here  
Signature ▶  Date ▶ 2/13/19

Print your name ▶ Neil Bloom Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.