Sunstone Hotel Investors, Inc. Form SC 13G January 11, 2010

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

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.)*

Sunstone Hotel Investors Inc

(Name of Issuer)

Common Stock

(Title of Class of Securities)

867892101 -----(CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2009

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)
- * Filed solely to correct a typographical error in Item 1(a) below.

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. 867892101

1	NAME OF R	EPORTI	NG PERSON			
	S.S. OR I	.R.S.	IDENTIFICATION NO. OF ABOVE PERSON			
	Cohen & St	teers,	Inc. 14-1904657			
2	CHECK THE	APPRO	PRIATE BOX IF A MEMBER OF A GROUP*			
				(a)	[] [x]	
3	SEC USE O	NLY				
4	CITIZENSH	IP OR	PLACE OF ORGANIZATION			
	Delaware					
S	HARES	5	SOLE VOTING POWER 8,756,838			
	FICIALLY NED BY	6	SHARED VOTING POWER			
	EACH ORTING		0			
	ERSON	7	SOLE DISPOSITIVE POWER			
	WITH		10,990,416			
		8	SHARED DISPOSITIVE POWER 0			
9	AGGREGATE	AMOUN	T BENEFICIALLY OWNED BY EACH REPORTING	 G PERS	 ON	
	10,990,41	6				
			ACCRECATE MOUNT IN DOLL (1) PROLUBBLE			
10	CHECK BOX	IF IH	E AGGREGATE AMOUNT IN ROW (9) EXCLUDES) CERI	AIN SHARES^	
 11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)					
	11.19%					
			WG PERSON			
12	TYPE OF REPORTING PERSON*					
	HC, CO					
		*	SEE INSTRUCTIONS BEFORE FILLING OUT			
Schedu	ile 13G (co	ntinue	ed)			
CUSIP	No. 867892	101				
1	NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON					
	Cohen & St	teers	Capital Management, Inc. 13-335333	36		
 2	CHECK THE	APPRO	PRIATE BOX IF A MEMBER OF A GROUP*			
_	0O.r. 111L			(a)	[]	

		(b) [x]					
	3 SEC USE ON	ILY					
	4 CITIZENSH	P OR PLACE OF ORGANIZATION					
	New York						
	NUMBER OF SHARES	5 SOLE VOTING POWER 8,556,297					
	ENEFICIALLY OWNED BY EACH	6 SHARED VOTING POWER 0					
	REPORTING PERSON WITH	7 SOLE DISPOSITIVE POWER 10,741,406					
		8 SHARED DISPOSITIVE POWER 0					
9	9 AGGREGATE	AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON					
	10,741,40	10,741,406					
1	O CHECK BOX	IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*					
	1 PERCENT OF	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)					
	10.94%						
 1	2 TYPE OF RI	PORTING PERSON*					
	IA, CO						
		*SEE INSTRUCTIONS BEFORE FILLING OUT					
Sch	edule 13G (cor	tinued)					
CUS	IP No. 8678923	01					
1)	NAME OF REPOR	TING PERSON B. IDENTIFICATION NO. OF ABOVE PERSON (entities only)					
(Cohen & Stee	s Europe S.A.					
2)	CHECK THE API	ROPRIATE BOX IF A MEMBER OF A GROUP					
		(a) [] (b) [x]					
3)	SEC USE ONLY						
 4)		PR PLACE OF ORGANIZATION					
	Belgium						

	OWNED BY EACH	5)	SOLE VOTING POWER 200,541		
		6)	SHARED VOTING POWER 0		
		7)	SOLE DISPOSITIVE POWER 249,010		
		8)	SHARED DISPOSITIVE POWER 0		
9)	AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON				
	249,010				
10)	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES []				
11)	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)				
	0.25%				
12)	TYPE OF REPORTING PERSON				
	IA, CO				
			*SEE INSTRUCTIONS BEFORE FILLING OUT!		

Item 1.

- (a) Name of Issuer:
 Sunstone Hotel Investors Inc
- (b) Address of Issuer's Principal Executive Offices: 903 Calle Amanecer, Suite 100 San Clemente, California 92673

Item 2.

- (b) Address of Principal Business Office: The principal address 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 Europe S.A. is: Chausee de la Hulpe 116, 1170 Brussels, Belgium

(c) Citizenship:

Cohen & Steers, Inc: Delaware corporation Cohen & Steers Capital Management, Inc: New York corporation Cohen & Steers Europe S.A.: Belgium limited company

(d) Title of Class Securities:

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- (e) CUSIP Number: 867892101
- 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)
 - (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, 2009:

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:

 - (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 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 registered 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 registered 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

N/A

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: January 8, 2010

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

/s/ Lisa Phelan

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 January 8, 2010.

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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.
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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