SPIRIT REALTY CAPITAL, INC. Form SC 13G/A February 14, 2017

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

> > SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No.3)

Spirit Realty Capital, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

84860W102 _____ (CUSIP Number)

Date of Event which Requires Filing of this Statement

December 31, 2016

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' sinitial filing on this form with respect to the subject class of securities, andfor 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 deemedto be "filed" for the purpose of the Securities Exchange Act of 1934 ("Act") orotherwise subject to the liabilities of that section of the Act but shall besubject to all other provisions of the Act (however, see the Notes)

SEC 1745 (12-02)

Schedule 13G (continued)

CUSIP No. 84860W102

¹ NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

	Cohen & St	teers, I	nc. 14-19	04657					
2	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP* (a) [] (b) [x]								
3	SEC USE ONLY								
4	CITIZENSHI Delaware	IP OR PL	ACE OF OF	GANIZATIO	ON				
S	HARES	5 S	SOLE VOTING POWER 40,449,093						
OW	FICIALLY INED BY EACH		SHARED VOTING POWER 0						
P	PORTING PERSON WITH	7 S	OLE DISPO	SITIVE PO 59,905					
		8 S	HARED DIS	SPOSITIVE					
9	AGGREGATE	AMOUNT 459,905	BENEFICIA	LLY OWNE	D BY EAC	H REPORT	CING PE		N
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*								
11	PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)								
12	TYPE OF REPORTING PERSON* HC, CO								
		*SE	E INSTRUC	TIONS BEI	FORE FIL	LING OUT	Γ		
	ile 13G (cor No. 84860W1	,							
1									
	Cohen & Steers Capital Management, Inc. 13-3353336								
2	CHECK THE	APPROPR	IATE BOX	IF A MEMI	BER OF A	GROUP*)	
3	SEC USE ON	 NLY							

	4 CITIZENSH	P OR PLACE O	OF ORGANIZATION					
	New York							
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING			7OTING POWER 40,021,727					
		6 SHARED	VOTING POWER					
			DISPOSITIVE POWER 59,239,225					
		8 SHARED	DISPOSITIVE POWER					
	9 AGGREGATE 69,239,225	AMOUNT BENEF	FICIALLY OWNED BY EACH REPORTING PERSON					
1	0 CHECK BOX	IF THE AGGRE	EGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*					
1	1 PERCENT OF	CLASS REPRE	ESENTED BY AMOUNT IN ROW (9)					
	14.32%							
1	2 TYPE OF RI	 PORTING PERS	GON*					
	IA, CO							
		*SEE INS	STRUCTIONS BEFORE FILLING OUT					
Sch	edule 13G (com	tinued)						
CUS	IP No. 84860W	02						
1)) NAME OF REPORTING PERSON S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON (entities only)							
	Cohen & Steers UK Limited							
2)	CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (a) [] (b) [x]							
3)	SEC USE ONLY							
4)	CITIZENSHIP (R PLACE OF C						
	United Kingdom							
	NUMBER OF SHARES	5) SOLE V 427,	OTING POWER					

BENEFICIALLY 6) SHARED VOTING POWER OWNED BY 0 ______ EACH REPORTING 7) SOLE DISPOSITIVE POWER PERSON 1,220,680 _____ 8) SHARED DISPOSITIVE POWER 0 9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON 1,220,680 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! Schedule 13G (continued) Item 1. (a) Name of Issuer: Spirit Realty Capital, Inc. (b) Address of Issuer's Principal Executive Offices: 2727 NORTH HARWOOD STREET SUITE 300 DALLAS TX 75201 Item 2. (a) Name of Persons Filing: Cohen & Steers, Inc. Cohen & Steers Capital Management, Inc. Cohen & Steers UK Limited (b) Address of Principal Business Office 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 UK Limited is: Cohen & Steers UK Limited

50 Pall Mall 7th Floor

London, United Kingdom SW1Y 5JH

(c) Citizenship: Cohen & Steers, Inc: Delaware corporation Cohen & Steers Capital Management, Inc: New York corporation Cohen & Steers UK Limited: United Kingdom Private LimitedCompany Title of Class Securities: Commmon (e) CUSIP Number: 84860W102 Item 3. If this statement is filed pursuant to Rule 13d-1(b), or 13d-2(b), check whether the person filing is a [] Broker or Dealer registered under Section 15 of the Act [] Bank as defined in Section 3(a)(6) of the Act [] 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) [x] A parent holding company or control person in accordance (g) with Section 240.13d-1(b)(1)(ii)(G) [] A savings association as defined in Section 3(b) of the (h) Federal Deposit Insurance Act (12 U.S.C. 1813) [] A church plan that is excluded from the definition of an (i) investment company under section 3(c)(14) of the Investment Company Act of 1940 (15U.S.C. 80a-3) [] Group, in accordance with Section 240.13d-1(b)(l)(ii)(J) Item 4. OWNERSHIP: (a) Amount Beneficially Owned as of December 31, 2016: 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: sole power to vote or direct the vote: (i) 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 NO
- 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.

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.

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.

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, 2017

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

By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Executive Vice President, Chief Compliance Officer

Name and Title

Cohen & Steers UK Limited.

By:

/s/ Heather Kaden

Signature

Heather Kaden
Compliance Officer

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 DCT Industrial Trust Inc. 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, 2017.

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

By:

/s/ Lisa Phelan

Signature

Lisa Phelan, Executive Vice President, Chief Compliance Officer

Name and Title

Cohen & Steers UK Limited.

By:

/s/ Heather Kaden

Signature

Heather Kaden Compliance Officer

Name and Title