

July 30, 2007

Mail Stop 4561

Ms. Lauralee E. Martin  
Chief Operating and Financial Officer  
Jones Lang LaSalle Incorporated  
200 East Randolph Drive  
Chicago, IL 60601

RE: **Jones Lang LaSalle Incorporated**  
**Form 10-K for the period ended December 31, 2006**  
**Filed February 28, 2007**  
**File No. 1-13145**

Dear Ms. Martin:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kevin R. Woody  
Branch Chief