

Mail Stop 3010

March 31, 2010

Via U.S. Mail and Facsimile 312.819.0034

Ms. Lauralee E. Martin
Executive Vice President and 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 fiscal year ended December 31, 2008
Filed February 27, 2009
Schedule 14A
Filed April 16, 2009
File No. 1-13145**

Dear Ms. Martin:

We have completed our review of the above referenced filings and have no further comments at this time.

Sincerely,

Kevin Woody
Accounting Branch Chief