

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