



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2012

VIA E-Mail

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

**Re: Jones Lang LaSalle Incorporated**  
**Form 10-K for the year ended December 31, 2011**  
**Filed on February 27, 2012**  
**File No. 001-13145**

Dear Ms. Lauralee E. Martin:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kevin Woody

Kevin Woody  
Branch Chief