

June 12, 2008

Mail Stop 4561

Steven L. Suss
Chief Financial Officer
Excelsior LaSalle Property Fund, Inc.
225 High Ridge Road
Stamford, CT 06905-3039

**Re: Excelsior LaSalle Property Fund, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed March 7, 2008
File No. 000-51948**

Dear Mr. Suss:

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

Sincerely,

Linda van Doorn
Senior Assistant Chief Accountant