



DIVISION OF
CORPORATION FINANCE

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

January 10, 2011

Via U.S. Mail and Facsimile 203.352.4456

Mr. Steven 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, 2009
Filed March 15, 2010
File No. 0-51948

Dear Mr. Suss:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Jennifer Monick
Senior Staff Accountant