



DIVISION OF  
CORPORATION FINANCE

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

August 13, 2010

Walter D. Bay  
Vice President, General Counsel and Secretary  
Arthur J. Gallagher & Co.  
Two Pierce Place  
Itasca, IL 60143-3141

**Re: Arthur J. Gallagher & Co.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Definitive Proxy Statement filed March 29, 2010**  
**Form 10-Q for the Quarterly Period Ended March 31, 2010**  
**File Number: 001-09761**

Dear Mr. Bay:

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

Sincerely,

Jeffrey Riedler  
Assistant Director