



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 11, 2007

Room 7010

Charles J. Daley, Jr.  
Chief Financial Officer, Senior Vice President and Treasurer  
Legg Mason, Inc.  
100 Light Street  
Baltimore, MD 21202

**Re: Legg Mason, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2006**  
**Forms 10-Q for the Fiscal Quarters Ended December 31, 2006**  
**File No. 001-08529**

Dear Mr. Daley:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief