

Mail Stop 4561

July 31, 2007

Mr. Jeffrey H. Schwartz  
Chief Executive Officer and Trustee  
ProLogis  
4545 Airport Way  
Denver, CO 80239

**Re: ProLogis  
Form 10-K for the year ended December 31, 2006  
Filed 02/28/07  
File No. 001-12846**

Dear Mr. Schwartz:

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

Sincerely,

Jessica Barberich  
Staff Accountant

