

Mail Stop 3010

December 24, 2009

VIA U.S. MAIL AND FAX (303) 567-5600

Mr. Walter C. Rakowich  
Chief Executive Officer  
Prologis  
4545 Airport Way  
Denver, CO 80239

**Re: Prologis  
Form 10-K for the year ended December 31, 2008  
Filed March 2, 2009  
File No. 001-12846**

Dear Mr. Rakowich:

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

Sincerely,

Daniel L. Gordon  
*Branch Chief*