



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

DIVISION OF
CORPORATION FINANCE

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