



DIVISION OF
CORPORATION FINANCE

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

July 30, 2010

Room 4631

Terrence J. Murphy
Chief Financial Officer
Legg Mason, Inc.
100 International Drive
Baltimore, MD 21202

**Re: Legg Mason, Inc.
Form 10-K for Year Ended March 31, 2010
File No. 001-08529**

Dear Mr. Murphy:

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
Accounting Branch Chief