

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

February 19, 2020

Peter H. Nachtwey Senior Executive Vice President and Chief Financial Officer LEGG MASON, INC. 100 International Dr. Baltimore, MD 21202

Re: LEGG MASON, INC.

Form 10-K for the Fiscal Year Ended March 31, 2019

Filed May 24, 2019 File No. 001-08529

Dear Mr. Nachtwey:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance