
Policy No. 13**Complaint Procedures For Accounting and Auditing Matters**

Purpose

Jones Lang LaSalle Incorporated (including its majority-owned subsidiaries, the “Company”) is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. This Policy establishes the procedures under which good faith complaints regarding accounting or auditing matters may be submitted to the Company and/or the Audit Committee of the Company’s Board of Directors (the “Audit Committee”).

Scope

In order to facilitate the reporting of complaints, the Audit Committee has established the following procedures for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters (“Accounting Matters”); and (ii) the confidential, anonymous submission of concerns regarding questionable Accounting Matters. The Company also seeks to ensure that any employee of the Company wishing to submit a report under this Policy shall be free to do so without fear of either dismissal without due cause or of retaliation.

Statement of Policy*Receipt of Complaints*

- Any person with concerns regarding Accounting Matters may report his or her concerns to the Global General Counsel of the Company and/or directly to the Audit Committee.
- Any person may forward complaints regarding Accounting Matters on a confidential or anonymous basis to the Global General Counsel and/or the Audit Committee through email, regular mail, overnight delivery or through the Company's hotline, as follows:
 - Global General Counsel:
Mark J. Ohringer, Jones Lang LaSalle Incorporated, 200 East Randolph Drive, Chicago, Illinois, 60601, U.S.A, Phone: +312.288.2423, Email: mark.ohringer@am.joneslanglasalle.com
 - Audit Committee:
c/o Derek A. Higgs (Chairman of the Audit Committee), UBS Investment Bank, 1 Finsbury Avenue, London, England EC2M 2PP, Phone: +44.207.568.8999, Email: april.croney@ubs.com
 - Anonymous Hotline Number: 877-540-5066

Any person wishing to submit a report anonymously is cautioned to use either regular mail or the Company’s hotline since the other methods of transmission may reveal the sender’s identity.

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Matters Covered by These Policies

These procedures relate to employee complaints concerning any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

Treatment of Complaints

- Upon receipt of a complaint by either the Global General Counsel or the Audit Committee, the Global General Counsel will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender. To be the most helpful and in order to facilitate a prompt and thorough investigation, complaints should include as much specific and factual information as possible.
- Complaints relating to Accounting Matters will be reviewed under the Audit Committee direction and oversight by the Global General Counsel, Internal Audit or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and with any applicable legal requirements.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the United States Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The Global General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit

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Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

Administration of Policy

The Audit Committee of the Company's Board of Directors is the issuer and owner of this Policy. The Policy shall be subject to periodic review and revision by the Audit Committee as necessary or appropriate. The Audit Committee, in consultation with the Company's Global General Counsel (or with outside counsel if appropriate), shall have the authority to make any interpretations regarding the operation of this Policy.

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