



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

August 27, 2009

Mr. Steven L. Fradkin  
Executive Vice President and Chief Financial Officer  
Northern Trust Corporation  
50 South LaSalle Street  
Chicago, Illinois 60603

**Re: Northern Trust Corporation  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 27, 2009  
File No. 0-05965**

Dear Mr. Fradkin,

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

John P. Nolan  
Sr. Asst. Chief Accountant