

Mail Stop 4720

August 3, 2009

*By U.S. Mail and facsimile to (212) 635-1121*

Thomas P. Gibbons  
Chief Financial Officer  
Bank of New York Mellon Corporation  
One Wall Street  
New York, NY 10286

**Re: The Bank of New York Mellon Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 0-52710**

Dear Mr. Gibbons:

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

Sincerely,

Hugh West  
Branch Chief