



DIVISION OF
CORPORATION FINANCE

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

October 31, 2023

Dermot McDonogh
Chief Financial Officer
Bank of New York Mellon Corp
240 Greenwich Street
New York, New York 10286

Re: Bank of New York Mellon Corp
Form 10-K for the Fiscal Year Ended December 31, 2022
Filed February 27, 2023
File No. 001-35651

Dear Dermot McDonogh:

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

cc: James Killerlane