



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

August 14, 2007

Mr. Michael G. Koppel
Executive Vice President and
Chief Financial Officer
Nordstrom, Inc.
1617 Sixth Avenue
Seattle, Washington 98101

Re: Nordstrom, Inc.
Form 10-K for the Fiscal Year Ended February 3, 2007
Filed March 23, 2007
File No. 1-15059

Dear Mr. Koppel:

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

Sincerely,

James Allegretto
Senior Assistant Chief Accountant