



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

MAIL STOP 3561

June 27, 2008

Mr. Blake W. Nordstrom
President
Nordstrom, Inc.,
1617 Sixth Avenue
Seattle, WA 98101

Re: Nordstrom, Inc.
Form 10-K
Filed March 21, 2008
File No. 001-15059
Schedule 14A
Filed April 10, 2008

Dear Mr. Nordstrom:

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

Sincerely,

John Reynolds
Assistant Director

Cc: Brian DeFoe
Fax: 206-303-2549