

Mail Stop 4561

July 18, 2008

*By U.S. Mail and Facsimile to: (312) 444-5592*

Steven L. Fradkin  
Executive Vice President and Chief Financial Officer  
Northern Trust Corporation  
50 South La Salle Street  
Chicago, IL 60603

**Re: Northern Trust Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2007  
Definitive Proxy Statement on Schedule 14A filed March 10, 2008  
Form 10-Q for the Quarterly Period Ended March 31, 2008  
File No. 000-05965**

Dear Mr. Fradkin:

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

Sincerely,

Gregory Dundas  
Staff Attorney