



DIVISION OF  
CORPORATION FINANCE

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

May 28, 2010

Via Mail and Facsimile (312-444-5592)

Frederick H. Waddell  
President and Chief Executive Officer  
Northern Trust Corporation  
50 South LaSalle Street  
Chicago, IL 60603

**Re: Northern Trust Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 0-5965**  
**Response Letter Filed May 13, 2010**

Dear Mr. Waddell:

We refer you to our comment letters dated March 23, 2010 and April 30, 2010 regarding business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Todd Schiffman  
Assistant Director  
Division of Corporation Finance