



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

DIVISION OF  
CORPORATION FINANCE

June 13, 2011

Via E-Mail

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

**Re: Northern Trust Corporation**  
**Form 10-K for the year ended December 31, 2010**  
**Filed February 25, 2011**  
**Form 10-Q for the quarter ended March 31, 2011**  
**Filed April 29, 2011**  
**File No. 000-05965**

Dear Mr. Waddell:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephanie L. Hunsaker

Stephanie L. Hunsaker  
Senior Assistant Chief Accountant