



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2013

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 Fiscal Year Ended December 31, 2012  
Filed February 26, 2013  
Response dated June 28, 2013  
File No. 000-05965**

Dear Mr. Waddell:

We have reviewed your response letter dated June 28, 2013, and have the following additional comment.

Please respond to this letter within ten business days by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to this comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2012

General

1. As requested in comment number two in our letter dated May 31, 2013, please tell us the approximate dollar amount of revenues associated with payments to and from Syria and Sudan for the last three fiscal years and the subsequent interim period.

Frederick H. Waddell  
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You may contact Yolanda Trotter, Staff Accountant at (202) 551-3472 or me at (202) 551-3872 with any other questions.

Sincerely,

/s/ Hugh West

Hugh West  
Accounting Branch Chief