



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

December 14, 2016

Via E-Mail

S. Biff Bowman  
Executive Vice President and Chief Financial 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, 2015  
Filed February 29, 2016  
File No. 1-36609**

Dear Mr. Bowman:

We refer you to our comment letter dated November 23, 2016 regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Dietrich King  
Assistant Director