



DIVISION OF  
CORPORATION FINANCE

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

December 15, 2011

VIA E-Mail

Mr. Randal Rein  
Principal Financial Officer  
American Bar Association Members / Northern Trust Collective Trust  
50 South LaSalle Street  
Chicago, Illinois 60603

**Re: American Bar Association Members / Northern Trust Collective Trust  
Form 10-K for the year ended December 31, 2010  
Filed on March 18, 2011  
File No. 033-50080**

Dear Mr. Randal Rein:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon  
Branch Chief