



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

DIVISION OF  
CORPORATION FINANCE

January 13, 2011

Mr. Joseph L. Hooley  
Chief Executive Officer  
State Street Corporation  
One Lincoln Street  
Boston, Massachusetts 02111

**Re: State Street Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2010,**  
**June 30, 2010, and September 30, 2010**  
**File No. 001-07511**

Dear Mr. Hooley:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Chief