



DIVISION OF
CORPORATION FINANCE

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

June 24, 2010

Mr. Blake Nordstrom
President
Nordstrom, Inc.
1617 Sixth Avenue
Seattle, Washington 98101

**Re: Nordstrom, Inc.
Form 10-K for Fiscal Year Ended
January 30, 2010
Filed March 22, 2010
File No. 001-15059
Schedule 14A
Filed April 8, 2010
Supplemental Response Letter
Dated May 14, 2010**

Dear Mr. Nordstrom:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Form 10-K for Fiscal Year Ended January 30, 2010

Exhibits

1. We note your analysis in response to prior comment four from our letter dated May 4, 2010. Our comment is partially reissued. Please revise to file your revolving credit facility in its entirety, including the previously identified missing schedules with your next periodic report.

Schedule 14A, filed April 8, 2010

Compensation of Executive Officers, page 35

2. We note your statement on page 35 that your Compensation Committee's executive compensation consulting firm "provides services only as directed by the Committee." However, your disclosure does not address the nature or scope of the assignment or the instructions given to the consulting firm. See Item 407(e)(3)(iii) of Regulation S-K. Please provide this information in future filings, as applicable. Also, please provide us with draft disclosure based on last year's proxy.

Form 8-K, filed May 26, 2009

3. We note your response to prior comment five from our letter dated May 4, 2010 indicating that officer certificates were used instead of supplemental indentures. Please file the relevant officer certificates with your next periodic report as an exhibit pursuant to Item 601(a)(4) of Regulation S-K.

Prospectus Supplement, filed May 21, 2009

4. We note your response to prior comment six from our letter dated May 4, 2010. Please file an Exhibit 5 legality opinion for the specific securities sold in these particular offerings either by post effective amendment or incorporated from Form 8-K, as appropriate. Please consider Compliance and Disclosure Interpretation 212.05 for 1933 Act Rules as guidance.

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 Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

You may contact Brian McAllister at (202) 551-3341 or David Walz at (202) 551-3358 if

Mr. Blake Nordstrom
Nordstrom, Inc.
June 24, 2010
Page 3

you have questions regarding comments on the financial statements and related matters. Please contact Jay Williamson at (202) 551-3393 or Jim Lopez at (202) 551-3536 with any questions.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services