

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-0404

Mail Stop 3561

August 14, 2007

Mr. Michael G. Koppel Executive Vice President and Chief Financial Officer Nordstrom, Inc. 1617 Sixth Avenue Seattle, Washington 98101

> Re: Nordstrom, Inc. Form 10-K for the Fiscal Year Ended February 3, 2007 Filed March 23, 2007 File No. 1-15059

Dear Mr. Koppel:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James Allegretto Senior Assistant Chief Accountant