

Via Facsimile and U.S. Mail  
Mail Stop 6010

July 19, 2006

Mr. W. G. Jurgensen  
Chief Executive Officer  
Nationwide Financial Services, Inc.  
One Nationwide Plaza  
Columbus, OH 43215

**Re: Nationwide Financial Services, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 1-12785**

Dear Mr. Jurgensen:

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

Sincerely,

Kevin Woody  
Branch Chief