

Mail Stop 6010
Via Facsimile and U.S. Mail

July 22, 2008

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

**Re: Nationwide Financial Services, Inc.
 Form 10-K for Fiscal Year Ended December 31, 2007
 File No. 001-12785**

Dear Mr. Jurgensen:

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

Sincerely,

Jim B. Rosenberg
Senior Assistant Chief Accountant