

Mail Stop 6010

November 26, 2008

Nationwide Financial Services, Inc.
One Nationwide Plaza
Columbus, Ohio 43215
Attn: General Counsel

**Re: Nationwide Financial Services, Inc.
Amendment No. 3 to
Preliminary Merger Proxy Statement on Schedule 14A
Filed November 26, 2008
File No. 1-12785**

**Amendment No. 3 to Schedule 13E-3
Filed November 26, 2008
File No. 5-50759**

Dear Sir/Madam:

We have completed our review of your Schedule 13E-3 and your preliminary merger proxy statement on Schedule 14A, and have no further comments at this time.

Sincerely,

Jeffrey P. Riedler
Assistant Director

cc: Dewey & LeBoeuf LLP
1301 Avenue of the Americas
New York, NY 10019
Attn: Michael Groll, Esq.
Sheri E. Bloomberg, Esq.

Jones Day
North Point
901 Lakeside Avenue
Cleveland, Ohio 44114
Attn: Lyle G. Ganske, Esq.
James P. Dougherty, Esq.