

November 23, 2009

Mail Stop 3010

Mr. Masafumi Nakada  
Senior Managing Director and Chief Financial Officer  
Nomura Holdings, Inc.  
9-1, Nihonbashi 1-chome  
Chuo-ku, Tokyo 103-8645  
Japan

**Re: Nomura Holdings, Inc.**  
**Form 20-F for the fiscal year ended March 31, 2009**  
**Filed June 30, 2009**  
**File No. 001-15270**

Dear Mr. Nakada:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon  
Branch Chief