

Mail Stop 4561

April 3, 2008

Mr. Joseph H. Moglia
Chief Executive Officer and Director
TD AMERITRADE Holding Corporation
4211 South 102nd Street
Omaha, Nebraska 68127

Re: TD AMERITRADE Holding Corporation
Form 10-K for the year ended September 30, 2007
Filed 11/26/07
File No. 000-49992

Dear Mr. Moglia:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel Gordon
Branch Chief