

Mail Stop 5546

July 18, 2008

Via U.S. Mail

Terunobu Maeda
President and Chief Executive Officer
Mizuho Financial Group, Inc.
5-5 Otemachi 1-chome
Chiyoda-ku, Tokyo 100-0004, Japan

**Re: Mizuho Financial Group, Inc.
Form 20-F for Fiscal Year Ended March 31, 2007
Filed August 10, 2007
File No. 1-33098
Response Letters Dated October 12, 2007, January 18, 2008, and
April 4, 2008**

Dear Mr. Maeda:

We refer you to our comment letters dated September 21, 2007, November 29, 2007, and March 18, 2008 regarding business contacts with Cuba, Iran, North Korea, Sudan, and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Todd Schiffman
Assistant Director
Division of Corporation Finance

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