

Mail Stop 4561

October 16, 2008

Mr. Terunobu Maeda  
President & 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 the Fiscal Year Ended March 31, 2008  
Filed September 4, 2008  
File No. 001-33098**

Dear Mr. Maeda:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant