

Mail Stop 4561

November 2, 2006

*By U.S. Mail and facsimile to (312) 917-8049*

Margaret E. Wilson  
Senior Vice President Finance,  
Principal Financial and Accounting Officer  
Nuveen Investments, Inc.  
333 West Wacker Drive  
Chicago, Illinois 60606

**Re: Nuveen Investments, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
File No. 001-11123**

Dear Ms. Wilson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Amit Pande  
Assistant Chief Accountant