

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

Noritaka Kumamoto, Esq.  
Simpson Thacher & Bartlett LLP  
Fax: 011-81-3-5562-6202