

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

DIVISION OF CORPORATION FINANCE

November 23, 2010

By U.S. Mail and Facsimile to: (212) 282-3551

Mr. Takashi Tsukamoto President and Chief Executive Officer Mizuho Financial Group, Inc. 5-1, Marunouchi 2-chome Chiyoda-ku, Tokyo 100-8333 Japan

> Re: Mizuho Financial Group, Inc. Form 20-F for the fiscal year ended March 31, 2010 Filed July 29, 2010 File No. 001-33098

Dear Mr. Tsukamoto:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John P. Nolan Senior Assistant Chief Accountant