



DIVISION OF
CORPORATION FINANCE

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

April 19, 2017

Mr. Yasuhiro Sato
Chief Executive Officer
Mizuho Financial Group, Inc.
1-5-5 Otemachi
Chiyoda-ku, Tokyo 100-8176 Japan

Re: Mizuho Financial Group, Inc.
Form 20-F for Fiscal Year Ended March 31, 2016
Filed July 21, 2016
File No. 001-33098

Dear Mr. Sato:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan
Senior Technical and Policy Advisor