

Via Facsimile and U.S. Mail  
Mail Stop 4720

November 5, 2009

Mr. Richard J. Carbone  
Executive Vice President and Chief Financial Officer  
Prudential Financial, Inc.  
751 Broad Street  
Newark, New Jersey 07102

**Re: Prudential Financial, Inc.  
Definitive Proxy Statement on Schedule 14A, filed March 20, 2009  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 001-13958**

Dear Mr. Carbone:

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

Sincerely,

Carlton E. Tartar  
Accounting Branch Chief